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June 6, 2019

VIA EMAIL: ANN.GITTLEMAN@DUFFANDPHELPS.COM

Ann Gittleman
Duff & Phelps
55 East 52nd Street, Floor 31
New York, NY 10055

*In re The Financial Oversight and Management Board for Puerto Rico,
as a representative of the Commonwealth of Puerto Rico, et al.*

Case No. 17-3283 (LTS)
U.S. District Court for the District of Puerto Rico

**FEE EXAMINER'S CONFIDENTIAL LETTER REPORT ON THE
FIRST INTERIM APPLICATION OF DUFF & PHELPS LLC
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS INDEPENDENT
FORENSIC ANALYSIS TEAM TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO, AS REPRESENTATIVE OF
DEBTOR, THE COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD
FROM NOVEMBER 1, 2018 THROUGH JANUARY 31, 2019**

Ms. Gittleman:

As you are aware, Godfrey & Kahn, S.C. represents the Fee Examiner in the Title III proceedings of the Commonwealth of Puerto Rico and related entities. This letter report reflects the results of the initial review of the *First Interim Application of Duff & Phelps LLC for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Independent Forensic Analysis Team to the Financial Oversight and Management Board for Puerto Rico, as Representative of Debtor, the Commonwealth of Puerto Rico, for the Period of November 1, 2018 Through January 31, 2019* [Dkt. No. 5800] (the "First Fee Application"), corresponding with part of the fifth interim fee period.

Duff & Phelps LLC ("D&P") has received the Fee Examiner's preliminary communications, including the November 10, 2017 initial memorandum reflecting the Fee Examiner's approach to fee review (the "Initial Memorandum") and its Attachment A (the budget form). In addition, you are aware that at three public hearings last year, the Court expressed its concern about "cost containment" and the need for "additional potential measures" with respect to duplication of effort and "overstaffing" by professionals. "The careful use of resources," the Court said, "is required as we work our way through these unprecedented and highly complex problems."

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Additionally, we filed the *Fee Examiner's Motion to Impose Presumptive Standards and Timeliness Requirements for Professional Fee Applications* [Dkt. No. 3790] (the "Presumptive Standards Motion") on August 21, 2018, and the Court granted the motion on September 13, 2018 [Dkt. No. 3932] without objection. We also filed the *Fee Examiner's Motion to Impose Additional Presumptive Standards: Rate Increases and the Retention of Expert Witnesses or Other Sub-Retained Professionals* [Dkt. No. 4370] on November 27, 2018 (the "Additional Presumptive Standards Motion"). At the December 19, 2018 hearing, the Court denied the Additional Presumptive Standards Motion without prejudice, explicitly inviting the resubmission of a proposed order after additional analysis and discussion with the professionals. A revised proposed order imposing additional presumptive standards will be heard at the June 12, 2019 omnibus hearing.

Now, pursuant to the *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 3269] (the "Interim Compensation Order"), this Letter Report commences a period during which we will try to achieve a consensual resolution of the issues raised here. If that process is successful, D&P's First Fee Application will be included in the Summary Report filed before the July 24, 2019 omnibus hearing.¹

If we cannot reach a consensual resolution, the Fee Examiner will notify the Court that the application will either be:

1. Adjourned to a subsequent uncontested fee hearing date to allow the parties additional time to continue to try to reach a consensual resolution; or
2. Adjourned to a subsequent hearing date for contested fee applications.

See ¶ 2.h. of the Interim Compensation Order.

Initial Observations

The First Fee Application requests a total of \$1,914,104.50 in compensation for professional services and \$71,798.08 in expense reimbursement for the period from November 1, 2018 through January 31, 2019 ("the Compensation Period"). The totals requested reflect the reported services of 31 timekeepers, at hourly rates ranging from \$225 to \$650, for a stated blended hourly rate of \$437.56.

In any fee application submission, including the final fee application, please clearly indicate in the supporting electronic data whether expenses (such as ground transportation and meals) are travel-related or incurred locally. Task descriptions for non-working travel entries should include the destination as well as the reason for travel. Additionally, please include each timekeeper's home office location on the "Summary of Professional Services Rendered by

¹ If D&P wishes to accept the reductions outlined here and in the attached exhibits, the adjusted application may be recommended for approval in connection with the June 12, 2019 omnibus hearing.

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Timekeeper” schedule. We ask as well that you pay particular attention to duplicative charges and the application of basic expense standards, all described below.

This Letter Report outlines the basis for the Fee Examiner’s initially recommended reductions, all detailed in the attached exhibits, totaling \$392,348.23 in fees and \$49,384.42 in expenses, plus potential additional amounts depending on D&P’s response to some of the issues raised in this report.

Budget

To date, D&P has not submitted any monthly budgets. However, we understand that D&P’s engagement has substantially concluded with work transitioning to Ernst & Young LLP. If D&P’s work for the Oversight Board continues, we request submission of prospective budgets on a regular monthly basis. Letter reports usually will contain a brief section comparing budget-to-actual figures reported in the fee applications. If explanations for significant discrepancies do not appear in the text of the application, the Fee Examiner will likely request them and, if necessary, bring budgeting issues—or the failure to file budgets—to the Court’s attention.

GENERAL MATTERS

Scope of Work Performed

D&P was retained by the Oversight Board to serve as an independent forensic analysis team (“IFAT”) and, as of November 5, 2018, project manager, for the Commonwealth Bank Account Reporting Project (“Project”), which included development and publication of the March 12, 2019 IFAT Report on Title III Bank Accounts (“IFAT Report”). The original objectives of the Project included obtaining an accurate picture of the liquidity of Puerto Rico (and all of its instrumentalities and its entities) and determining a clear cash baseline for all parties in the debt restructuring negotiations.

PROMESA did not adopt section 327 of the Bankruptcy Code, so the Fee Examiner has relied on D&P’s January 31, 2018 Engagement Letter (as amended by Amendment No. 1 dated March 31, 2018, Amendment No. 2 dated August 16, 2018, and Amendment No. 3 dated December 11, 2018) (the “Agreement”); the December 19, 2017 request for proposal (the “RFP”); and the IFAT Report to understand the parameters of D&P’s work.

As of November 1, 2018, all fees and expenses payable under the Agreement are to be paid through the PROMESA Title III proceedings pursuant to the interim compensation and expense reimbursement processes and guidelines. That included hourly fees during the Compensation Period—billed according to the rate schedule provided as Attachment II to the Agreement. Expenses are reimbursable in accordance with the Oversight Board’s expense reimbursement policy (the “Expense Policy”).

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The original contemplated scope of work included:

- Validate with a high level of certainty the completeness and accuracy of the list of bank accounts in the AAFAF report of January 19, 2018 (“AAFAF List”);
- Recommend additional procedures to be undertaken if the AAFAF List is determined to be insufficient;
- For all materially sized accounts, and for a random selection of other accounts identified by the Government as restricted, identify the documented legal restrictions, e.g., federal, bond-related, local legislature, or local executive; and
- Provide periodic status updates and recommendations regarding the above items, including D&P’s estimates of time and fees to perform the agreed upon tasks.

Approximately six months into the engagement, mid-2018, it became apparent that the bank account balances reported by AAFAF could not be independently verified and D&P’s work plan evolved. Under the revised work plan, Oversight Board staff served as project manager, obtaining bank account balances and other information directly from account holders (“AH”) and their respective financial institutions (“FI”). D&P retained responsibility for:

- Project design and oversight;
- Provision of the operating software and database;
- Qualitative analysis of AH and FI information;
- Development of the IFAT Report and its opinions; and,
- Periodic status updates to the Oversight Board.

(See Amendment No. 2 and IFAT Report).

The work plan was further modified several months later, shifting some responsibilities back to D&P, including project management and the AH function. In its redefined role as Project Manager, described in Amendment No. 3, D&P agreed to:

- Have a continuing physical presence at the Oversight Board’s office in San Juan;
- Provide direct supervision to the Oversight Board’s review and data entry staff;

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- Review a list of priority entities, including assessment of the completeness and sufficiency of AH responses;
- Coordinate Project Management activities with the Oversight Board staff;
- Provide weekly project status updates to the Oversight Board; and,
- Provide other services as requested and agreed upon in writing.

Our review of the IFAT Report published in March 2019 suggests that some analytical work was ongoing but had been insufficiently developed to verify many accounts' status. Furthermore, the IFAT Report does not appear to provide the liquidity analysis contemplated in the original scope of work agreement.

Project Manager Fees

D&P reported most of the time spent on the project management role in category codes 202 ("Financial Institution Requests"), 601 ("Priority AH Review Process") and 999 ("Case Status & Strategy"), as well as category codes 201 ("Account Holder Requests") and 998 ("Case Administration") in the month of January. As itemized on **Exhibits A-1** through **A-3**, D&P recorded 2,583.1 hours (\$1,177,891.50)—averaging over \$90,000 per week—to these matter codes. Please delineate the hours and fees incurred for project management and explain the significant discrepancy from D&P's estimate.² In the absence of adequate explanation, the Fee Examiner will recommend reducing the project management fees to \$50,000 per week.

Discounts

As part of the competitive process that led to its retention, D&P agreed to reduce rates in this engagement. The blended hourly rate of D&P (\$437.56) compares favorably to other retained analysts in these cases. Nonetheless, the discount applied by any professional does not change the basic requirements that professional fees be both reasonable and necessary.

FEES

Retention, Disclosure, Budgeting, Fee Applications, and Fee Examiner Communications

We carefully review time spent preparing monthly statements and fee applications—to ensure that the time recorded is compensable but also to compare each professional's time spent with that of similarly situated professionals.

² D&P's estimate of its incremental fees for project manager services was \$50,000 per week, effective the week beginning November 5, 2018 through the Report deadline. See Amendment No. 3.

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Reasonable fees and expenses associated with the preparation and submission of retention, interim and final fee applications, including a single professional's attendance at uncontested fee hearings, will generally be treated as compensable. Time spent preparing and monitoring budgets is also generally compensable as long as it is reasonable. With these parameters in mind, D&P billed \$77,338.00 (173.1 hours) of retention, fee statement and fee application activities—a remarkable amount of time. However, the Fee Examiner has no objection to most of these charges under the Bankruptcy Code's section 330 standards. *See Exhibits B-1 and B-2.*

The Fee Examiner will recommend for disallowance time entries with descriptions of the work that appear to describe non-compensable activities (for example, "Perform case administration tasks re: time detail," "Title III billing call," and "QC November Invoice"). Such descriptions indicate time spent on routine invoicing and billing activities, including work that any professional should perform, without charge, for any client—such as the review and editing of billing statements. The Fee Examiner accordingly has concluded that the charges identified on **Exhibit C** (\$25,992.00), are not compensable and will recommend their disallowance.

Time Increments

Time entries should be kept contemporaneously with the services rendered in time periods of tenths of an hour. In a statistically perfect sample, of course, half- and whole-hour increments would be expected only 20 percent of the time. Recording an unusually high percentage of time entries in half- or whole-hour increments can raise at least an inference that a timekeeper is using .5 hours, rather than .1 hour, as a minimum. It further suggests that timekeepers may not be contemporaneously recording time or they may be rounding time entries inappropriately. The requirement of accurate, contemporaneous timekeeping is not waivable. If time entries must be rounded, they may be rounded up no more than to the nearest .1 hour.

Seven timekeepers identified on **Exhibit E** recorded half- and whole-hour time increments with unusual frequency, calling the accuracy of their timekeeping into question. Accordingly, we will recommend a 15 percent reduction to the total fees billed by the timekeepers identified on **Exhibits E-1 through E-3** (\$61,771.35).

Billing Errors

The tasks identified on **Exhibit F** (\$6,212.50), appear double-billed. Absent further explanation, we will recommend the identified charges for disallowance.

Additionally, the entries identified on **Exhibit G** describe meetings and communications with the recording timekeeper's self. This type of billing error raises questions about whether D&P's timekeepers are recording their time accurately. Accordingly we recommend a disallowance of 10 percent of the fees identified on **Exhibit G** (\$200.50).

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Working Meals

The tasks identified on **Exhibit H** describe working breakfast and lunch meetings, the majority involving only D&P attendees, without any further description of the subject matter or necessity of working meals. Accordingly, the fees identified on **Exhibit H** (\$4,747.50) will be recommended for disallowance.

Travel Fees

Non-working travel is compensable at 50 percent of a timekeeper's standard hourly rate. Accordingly, we will recommend a 50 percent adjustment to the travel entries identified on **Exhibit I-1** (\$93,762.25).

Please also remind all timekeepers that when recording time for non-working travel, the task description should include not only the destination but the reason for travel. The entries identified on **Exhibit I-2** require additional explanation to determine their reasonableness and necessity. In particular, we are aware that D&P agreed to maintain a physical presence in San Juan in connection with project management, and we accordingly request confirmation that authorization was obtained from the Oversight Board for the associated additional travel fees and expenses. Furthermore, some timekeepers appear to have charged for interoffice travel from one D&P office location to another. This is not compensable travel time, and we will recommend disallowance of the travel fees identified on **Exhibit I-2** (\$15,902.50) as well as any associated interoffice or excessive travel expenses.

Lastly, the local overtime travel entry identified on **Exhibit I-3** (\$112.50) with the description "Travel to/from office re: overtime QC task" is administrative and will be recommended for 100 percent disallowance.

Transitory Timekeepers

Eight D&P timekeepers billed fewer than 15 hours each during the Compensation Period. Transitory timekeepers like these are generally regarded as not contributing a significant benefit to the estates. As identified on **Exhibit J**, transitory timekeepers collectively billed 52.8 hours and \$18,028.50 in fees, for which we will recommend 100 percent disallowance. We ask that, in any applications, D&P either remove the data for transitory timekeepers or identify the timekeepers and time entries subject to write-off in the data.

Training and Role Transition

Some timekeepers recorded time spent on training and orientation activities, including non-reimbursable interoffice travel. Training is an administrative overhead expense, not compensable at any hourly rate. Furthermore, fees for travel between offices are not reimbursable unless they relate to hearings or client meetings. Accordingly, we will recommend disallowance of the fees identified on **Exhibit K-1** (\$27,129.00) and associated travel expenses identified on **Exhibit K-2** (\$1,021.91).

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Administrative Tasks and Timekeepers

Administrative expenses and services are not compensable at any rate, including duties appropriate for office staff such as word processing, proofreading, filing and secretarial tasks. U.S.T. Guidelines § (b)(5)(vii). Nor, as the Initial Memorandum emphasized, are charges for internal printing, converting documents to electronic formats, scanning charges or charges to convert and upload documents. Accordingly, the fees itemized on **Exhibit L** (\$7,783.00)—which include file conversion, travel logistics and office equipment set-up tasks—are all recommended for 100 percent disallowance.

Analyst Tasks

Tasks should be appropriately delegated to the professional with the lowest suitable billing rate for the task performed. A number of tasks, itemized on **Exhibit M**, were performed by senior associates, vice presidents, directors and managing directors (at hourly rates ranging from \$395.00 to \$650.00) but may more appropriately have been assigned to analysts with a lower hourly rate. In particular, tasks to create indices and obtain bank account statements, absent further explanation, appear to be more appropriately performed by analysts or administrative staff. We will recommend a reduction to the analyst rate (\$225.00 per hour) for a disallowance of \$24,077.00.

Vague Task Descriptions/Block Billing

To be compensable, all time entries must be sufficiently detailed to allow a party reviewing them to determine their compliance with applicable statutory sections, rules, standards and guidelines. Time entries for telephone calls, letters, and other communications should give sufficient detail to identify the parties to and the nature of the communication and all time entries must have sufficient detail to demonstrate compliance with the standards applicable here. In addition, professionals should identify the final intended work product or purpose for services requiring extended periods of review or analysis and identify the document (or data) being reviewed, edited or analyzed, so that the services may be evaluated for reasonableness. Similarly, professionals should identify the specific services provided—such as drafting, editing or conferencing—rather than rely on generic terms like “work on,” “attention to,” “address,” or “prepare.” The problem with these terms is that they could mean any number of things: “draft,” “review,” “revise,” “read,” “research,” or even “think about”—some compensable, some perhaps not.

Exhibit N lists just a sampling of time entries that are insufficiently detailed, many lacking identification of the parties to communications or containing terms such as “work on” or “prepare for.” We will recommend a 25 percent reduction for the affiliated charges, as set forth on **Exhibit N** (\$27,028.50).

The U.S. Trustee Guidelines unequivocally prohibit “lumped” or block billing, defined as failing to separately identify the amount of time spent on each discrete task for time entries totaling or more than 0.5 hours. U.S. Trustee Guidelines, § (B)(2)(h). Consequently, we will

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recommend a 25 percent reduction to the improperly “lumped” or block billed fees identified on **Exhibit O** (\$23,588.88).

Internal Status Meetings and Calls

During the Compensation Period, D&P timekeepers attended internal status calls and meetings on a frequent basis, often several times a week or more, usually recorded to the “Case Status & Strategy” matter. The internal conferencing identified on **Exhibit P** appears excessive and will be recommended for a 50 percent disallowance totaling \$51,077.25.

Translation Tasks

Exhibit Q (\$3,075.00) identifies four entries for translation services performed by two timekeepers at hourly rates of \$225.00 and \$425.00. If translation services can more economically be provided by a timekeeper with a lower hourly rate—or an outside vendor—professionals should generally consider reassigning tasks. Reducing the fees for translation tasks to the analyst rate of \$225.00 per hour results in a total recommended reduction of \$1,140.00.

Duplicative Tasks

On several occasions, timekeepers appear to have duplicated the work product of another timekeeper or possibly double-billed for certain tasks. Absent further explanation, we will recommend a 100 percent disallowance of the tasks identified on **Exhibit R** (\$3,795.00).

EXPENSES

Expenses Lacking Support and Exceeding Caps

Authorized expenses are reimbursable in accordance with the Expense Policy. Pursuant to the Agreement and Expense Policy, receipts are required for all expenditures billed, such as airfare and hotel charges, and no expense in excess of \$25.00 will be reimbursed without submission of an itemized receipt or adequate documentation. Absent further support, we are recommending disallowance of the expenses identified on **Exhibits AA through HH**.

Air Travel Charges

We identified a number of airfare expenses, listed on **Exhibit AA**, that require receipts, as well as change and bag fees that are not compensable. Furthermore, the Expense Policy requires air travel in a cabin class no higher than premium economy and, when possible, the lowest fare in this class. We will recommend disallowance of the expenses itemized on **Exhibit AA** (\$12,300.47).

Lodging Expenses

The majority of the lodging expenses on **Exhibit BB** exceed the applicable government per diem rates for San Juan, and several of the expenses require additional explanation and

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documentation. Additionally, one lodging charge was incurred prior to the Compensation Period. The expenses itemized on **Exhibit BB** (\$20,549.79) are recommended for disallowance.

Travel Meals

According to the Expense Policy, breakfast, lunch and dinner are reimbursable while traveling at \$15.00, \$25.00 and \$40.00, respectively. Many of the meal charges identified on **Exhibit CC** exceed these caps. Additionally, receipts are required for all charges. Furthermore, many timekeepers inexplicably submitted multiple meal charges on the same date of service. Pending sufficient documentation, the meal charges as itemized on **Exhibit CC** (\$7,565.84) will be recommended for disallowance.

Overtime Meals

Overtime meals are capped at \$20.00 per person per meal, assuming the work requirements stated in the Initial Memorandum have been met. As identified on **Exhibit DD**, D&P professionals exceeded the meal cap for five meals, on one occasion a timekeeper did not meet the eligibility requirements, and all meals are lacking receipts. The meal charges itemized on **Exhibit DD** (\$210.98) will be recommended for disallowance.

Ground Transportation Expenses

To reiterate, please clearly indicate in the supporting electronic data whether ground transportation expenses are travel-related or incurred locally. The majority of ground transportation charges identified on **Exhibit EE** are vague—lacking origin, destination and reason for travel—which inhibits our ability to assess their reasonability. Furthermore, receipts are required for all charges.

As noted in the Initial Memorandum, local travel expenses to or from a professional's home are not reimbursable unless a professional *has worked at least four hours on these cases on the day for which the expense is sought* and works after 9:00 p.m. local time *on these cases*. Tips are only reimbursable if part of another itemized expense. As you know, the Fee Examiner has also implemented maximum allowable amounts for ground transportation to and from airports. As such, the amounts identified on **Exhibit EE** (\$3,952.82) will be recommended for disallowance.

Office Supplies and Medication

The charges identified on **Exhibit FF** (\$1,095.80), including cold medication and office equipment are considered non-reimbursable overhead and are accordingly recommended for disallowance. Please eliminate such charges before submitting additional fee requests.

Wifi Charges

The wifi charges identified on **Exhibit GG** (\$271.56) require receipts. Additionally, one of the charges appears to have been double-billed, and two were incurred by timekeepers without

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corresponding time entries for work performed on the same date of service. These charges are recommended for disallowance.

Data Storage and Hosting

The data storage and service hosting charges itemized on **Exhibit HH** (\$2,415.25) are not compensable, absent specific authorization for the expenditure from the Oversight Board.

* * * * *

The fee application requirements imposed on professionals here are extensive—for a variety of reasons, including the fact that the Congress has imposed some of them. With or without statutorily or administratively-imposed standards, moreover, the unique circumstances presented here reinforce the importance of those requirements. At the same time, the same circumstances suggest an approach by applicants and those reviewing their applications that is not form-driven procedurally or rigid substantively.

On a final note, while the Fee Examiner has made every effort to apply standards uniformly across the universe of professionals, some degree of judgment will always be required. The Fee Examiner's decision to raise, or decline to raise, issues noted in this Report should not be construed either as a commitment to include such issues in a formal objection to the Court nor as precluding its ability to raise additional issues in conjunction with the Fee Examiner's review of subsequent applications, including the final application.

The Fee Examiner values a collaborative process with D&P—and all other professionals—to help the Court achieve its objectives of uniformity and transparency in this process. As always, please do not hesitate to contact us directly if you have any questions about this Report or to provide any additional information you would like the Fee Examiner to have.

PROMESA Fee Examiner

Brady C. Williamson

By his counsel,

GODFREY & KAHN, S.C.

/s/Leah Viola

Leah Viola

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Summary						
A. TOTAL FEES & EXPENSES BILLED						
Total Fees Billed						\$1,914,104.50
Total Expenses Billed						\$71,798.08
GRAND TOTAL OF AMOUNTS BILLED						\$1,985,902.58
B. FEE & EXPENSE ANALYSIS						
Exhibit	Description	Hours Billed	Amount Sought	Hours Questioned	Proposed Reduction Type	Proposed Reduction
A-1	Project Manager Role - November	513.4	\$227,182.00	TBD	TBD	TBD
A-2	Project Manager Role - December	717.7	\$321,156.00	TBD	TBD	TBD
A-3	Project Manager Role - January	1352.0	\$629,553.50	TBD	TBD	TBD
B-1	Fee Statement Preparation	89.3	\$35,008.50	0.0	0%	\$0.00
B-2	Retention and Budgeting Activities	27.5	\$16,337.50	0.0	0%	\$0.00
C	Non-Compensable Billing Activities	56.3	\$25,992.00	56.3	100%	\$25,992.00
D	Time Increments	N/A	N/A	N/A	N/A	N/A
E-1	Time Increments	316.3	\$205,595.00	269.6	15%	\$23,831.25
E-2	Time Increments	435.7	\$283,205.00	401.5	15%	\$35,676.75
E-3	Time Increments	38.7	\$15,286.50	38.2	15%	\$2,263.35
F	Double-Billed Time Entries	15.8	\$6,212.50	15.8	100%	\$6,212.50
G	Meetings and Communications with Self	5.1	\$2,005.00	0.5	10%	\$200.50
H	Breakfast Meetings and Working Meals	10.5	\$4,747.50	10.5	100%	\$4,747.50
I-1	Non-Working Travel	376.0	\$187,524.50	188.0	50%	\$93,762.25
I-2	Travel Necessity	59.1	\$31,805.00	29.6	100%	\$15,902.50
I-3	Overtime Travel	0.5	\$112.50	0.5	100%	\$112.50
J	Transitory Timekeepers	52.8	\$18,028.50	52.8	100%	\$18,028.50
K-1	Training and Role Transition	75.1	\$27,129.00	75.1	100%	\$27,129.00
L	Administrative Tasks	20.3	\$7,783.00	20.3	100%	\$7,783.00
M	Analyst Tasks	121.2	\$51,347.00	121.2	Reduction to Analyst Rate	\$24,077.00
N	Vague Task Descriptions	212.1	\$108,114.00	53.0	25%	\$27,028.50
O	Block Billing	222.4	\$94,355.50	55.6	25%	\$23,588.88
P	Internal Status Meetings and Calls	201.4	\$102,154.50	100.7	50%	\$51,077.25
Q	Translation Tasks	8.6	\$3,075.00	5.7	Reduction to Analyst Rate	\$1,140.00
R	Duplicative Tasks	9.3	\$3,795.00	9.3	100%	\$3,795.00
	Subtotal - Fee Reductions			1,504.2		\$392,348.23
K-2	Transition Expenses		\$1,021.91		100%	\$1,021.91
AA	Air Travel Charges		\$12,300.47		100%	\$12,300.47
BB	Lodging		\$20,549.79		100%	\$20,549.79
CC	Travel Meals		\$7,565.84		100%	\$7,565.84
DD	Overtime Meals		\$210.98		100%	\$210.98
EE	Ground Transportation		\$3,952.82		100%	\$3,952.82
FF	Office Supplies and Medication		\$1,095.80		100%	\$1,095.80
GG	Wifi Charges		\$271.56		100%	\$271.56
HH	Data Storage and Service Hosting		\$2,415.25		100%	\$2,415.25
	Subtotal - Expense Reductions					\$49,384.42
GRAND TOTAL OF ANALYSIS REDUCTIONS						\$441,732.64

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-1: Project Manager Role - November											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$112.50	0.5	\$112.50
2.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$157.50	0.7	\$157.50
3.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/5/2018	0.5	Review PREPA process summary.	\$112.50	0.5	\$112.50
4.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/5/2018	1.8	Review account holder responses.	\$405.00	1.8	\$405.00
5.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/6/2018	0.9	Meeting w/ K. Lattner re: next steps.	\$202.50	0.9	\$202.50
6.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/6/2018	1.2	Run TeamConnect searches to quantify FOMB activity.	\$270.00	1.2	\$270.00
7.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/6/2018	1.5	Run TeamConnect reports to analyze concentration of AHs at banks.	\$337.50	1.5	\$337.50
8.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/6/2018	0.3	Internal call w/ J. Jacobson to discuss AH response analysis.	\$67.50	0.3	\$67.50
9.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/6/2018	0.4	Call with E. Hornung, K. Lattner to discuss next steps.	\$90.00	0.4	\$90.00
10.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/7/2018	0.3	Call w/ E. Hornung, K. Lattner re: status and progress.	\$67.50	0.3	\$67.50
11.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$157.50	0.7	\$157.50
12.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/7/2018	2.8	Review AH responses.	\$630.00	2.8	\$630.00
13.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$112.50	0.5	\$112.50
14.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/8/2018	0.7	Call w/ E. Hornung, K. Lattner re: coordination w/ FOMB staff process.	\$157.50	0.7	\$157.50
15.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/8/2018	1.0	Call w/ FOMB, C. Cieciura to discuss TeamConnect functionality.	\$225.00	1.0	\$225.00
16.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/8/2018	0.5	Call w/ K. Lattner, E. Hornung re: D&P review process.	\$112.50	0.5	\$112.50
17.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/8/2018	0.6	Call w/ FOMB re: process coordination.	\$135.00	0.6	\$135.00
18.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00
19.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$135.00	0.6	\$135.00
20.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$45.00	0.2	\$45.00
21.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$90.00	0.4	\$90.00
22.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$90.00	0.4	\$90.00
23.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/9/2018	0.8	Prepare materials for Top 15 Account Holders for review by D&P.	\$180.00	0.8	\$180.00
24.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/12/2018	1.5	Draft on-site priorities for the week.	\$337.50	1.5	\$337.50
25.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/12/2018	1.0	Run TeamConnect searches to review AH uploads.	\$225.00	1.0	\$225.00
26.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/13/2018	0.5	Working breakfast w/ E. Hornung.	\$112.50	0.5	\$112.50
27.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/13/2018	1.0	Mtg. w/ FOMB staff, E. Hornung re: progress status.	\$225.00	1.0	\$225.00
28.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/13/2018	2.7	Conduct on-site AH Review training with new FOMB staff.	\$607.50	2.7	\$607.50
29.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/13/2018	2.5	Conduct on-site training for new FOMB staff for TeamConnect.	\$562.50	2.5	\$562.50
30.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/14/2018	0.3	Review internal status update.	\$67.50	0.3	\$67.50
31.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/14/2018	1.5	Conduct additional on-site AH Review training with new FOMB staff.	\$337.50	1.5	\$337.50
32.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/14/2018	2.7	Conduct additional on-site training for new FOMB staff for TeamConnect.	\$607.50	2.7	\$607.50
33.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/15/2018	0.5	Update call w/ FOMB.	\$112.50	0.5	\$112.50
34.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$180.00	0.8	\$180.00
35.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ A. Gittleman, E. Hornung, K. Lattner.	\$180.00	0.8	\$180.00
36.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/15/2018	1.5	Draft weekly status update.	\$337.50	1.5	\$337.50
37.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/15/2018	0.5	Meeting with Banco Popular re: Webcash.	\$112.50	0.5	\$112.50
38.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/16/2018	0.5	Assign D&P account holders in TeamConnect.	\$112.50	0.5	\$112.50
39.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/16/2018	1.2	Run TeamConnect searches to communicate data entry priorities to FOMB.	\$270.00	1.2	\$270.00
40.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ E. Hornung, K. Lattner.	\$112.50	0.5	\$112.50
41.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/19/2018	0.7	Respond to FOMB staff TeamConnect inquiries.	\$157.50	0.7	\$157.50
42.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/20/2018	0.3	Call w/ K. Williamson re: FOMB status update.	\$67.50	0.3	\$67.50
43.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/20/2018	0.7	Meeting w/ K. Lattner re: status update.	\$157.50	0.7	\$157.50
44.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/20/2018	0.6	Run TeamConnect searches for status update.	\$135.00	0.6	\$135.00
45.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, K. Lattner, J. Feltman, E. Hornung	\$225.00	1.0	\$225.00
46.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/20/2018	1.2	Draft weekly status update.	\$270.00	1.2	\$270.00
47.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/20/2018	0.5	Meeting w/ K. Lattner re: Popular consent form.	\$112.50	0.5	\$112.50
48.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/20/2018	0.8	Review inbox/emails for Popular consent form.	\$180.00	0.8	\$180.00

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit A-1: Project Manager Role - November												
Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
49.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, K. Lattner, J. Feltman, E. Hornung	\$180.00	0.8	\$180.00	
50.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/21/2018	0.3	Look through documents COFINA responses.	\$67.50	0.3	\$67.50	
51.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/23/2018	0.2	Call w/ K. Lattner re: weekly progress.	\$45.00	0.2	\$45.00	
52.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$112.50	0.5	\$112.50	
53.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/23/2018	1.0	Call with K. Lattner re: Team Connect.	\$225.00	1.0	\$225.00	
54.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/23/2018	1.5	Run TeamConnect searches to draft progress update.	\$337.50	1.5	\$337.50	
55.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/23/2018	0.8	Discuss review process w/ K. Williamson, E. Hornung, K. Lattner, A. Gittleman.	\$180.00	0.8	\$180.00	
56.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.5	\$112.50	
57.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.5	\$112.50	
58.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	0.5	Progress report w/ J. Feltman, A. Gittleman, E. Hornung, FOMB, O'Neill & Borges.	\$112.50	0.5	\$112.50	
59.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting with J. Feltman, E. Hornung, A. Gittleman.	\$180.00	0.8	\$180.00	
60.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	1.0	Catch up mtgs. w/ A. Gittleman, J. Feltman, E. Hornung.	\$225.00	1.0	\$225.00	
61.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/27/2018	0.6	Discuss TeamConnect processes for FI requests w/ T. Hudson, B. Lindquist.	\$135.00	0.6	\$135.00	
62.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00	
63.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/27/2018	1.1	Discuss review process on t/c w/ K. Lattner, E. Hornung, N. Ledwidge.	\$247.50	1.1	\$247.50	
64.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/27/2018	2.7	Run TeamConnect searches to track FOMB and D&P case progress.	\$607.50	2.7	\$607.50	
65.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/28/2018	1.1	Create TeamConnect log ins for D&P reviewers.	\$247.50	1.1	\$247.50	
66.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/29/2018	0.3	Discuss Web Cash screen process w/ E. Hornung.	\$67.50	0.3	\$67.50	
67.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/29/2018	0.8	Conduct review training with D&P review team.	\$180.00	0.8	\$180.00	
68.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	11/29/2018	1.7	Run various TeamConnect searches to facilitate assignment of AH reviews and status updates.	\$382.50	1.7	\$382.50	
69.	Analyst	Cieciura, Caroline	\$225.00	202	Financial Institution Requests	11/30/2018	0.3	Review Hacienda accounts on WebCash.	\$67.50	0.3	\$67.50	
70.	Senior Associate	Damodaran, Brendan	\$395.00	999	Case Status & Strategy	11/29/2018	0.8	Discussed Project Overview/TeamConnect on Onboarding Call	\$316.00	0.8	\$316.00	
71.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	11/30/2018	2.2	Review Administracion de Recursos Naturales initial response.	\$869.00	2.2	\$869.00	
72.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	11/30/2018	1.6	Reviewed Account Holder - Oficina Independiente Proteccion al Consumidor	\$632.00	1.6	\$632.00	
73.	Vice President	Ennis, Helen	\$425.00	999	Case Status & Strategy	11/29/2018	0.8	Initial meeting with team, N Ledwidge and C Cieciura explaining project and Team Connect.	\$340.00	0.8	\$340.00	
74.	Vice President	Ennis, Helen	\$425.00	999	Case Status & Strategy	11/29/2018	0.1	Review of correspondence from N Ledwidge on tasks required.	\$42.50	0.1	\$42.50	
75.	Vice President	Ennis, Helen	\$425.00	999	Case Status & Strategy	11/29/2018	0.1	Review of draft letter and Power Point presentation.	\$42.50	0.1	\$42.50	
76.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	11/30/2018	2.5	Conduct preliminary review of Tribunal General de Justicia (62 accounts)	\$1,062.50	2.5	\$1,062.50	
77.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	11/30/2018	2.8	Conduct preliminary review of Tribunal General de Justicia (65 accounts)	\$1,190.00	2.8	\$1,190.00	
78.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.5	\$325.00	
79.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/5/2018	0.4	Prepare for update call by reviewing email and addendum.	\$260.00	0.4	\$260.00	
80.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/5/2018	0.6	Draft open item status memo.	\$390.00	0.6	\$390.00	
81.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$455.00	0.7	\$455.00	
82.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/6/2018	3.0	Meetings in SJ re: banking project.	\$1,950.00	3.0	\$1,950.00	
83.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ A. Gittleman.	\$195.00	0.3	\$195.00	
84.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.4	Draft staffing memo to M. Tulla, E. Arroyo.	\$260.00	0.4	\$260.00	
85.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.4	Prepare for internal D&P call.	\$260.00	0.4	\$260.00	
86.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.5	Mtg. w/ A. Gittleman re: workstreams/roadblocks	\$325.00	0.5	\$325.00	
87.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.5	Progress discussion w/ O&B, M. Tulla, McKinsey.	\$325.00	0.5	\$325.00	
88.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.7	\$455.00	
89.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, A. Gittleman.	\$650.00	1.0	\$650.00	
90.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/8/2018	1.0	Prepare november activities/workstreams and personnel.	\$650.00	1.0	\$650.00	
91.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/8/2018	3.0	Various mtgs with E. Trigo.	\$1,950.00	3.0	\$1,950.00	
92.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$260.00	0.4	\$260.00	
93.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00	
94.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.6	\$390.00	
95.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.5	\$325.00	
96.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	11/13/2018	0.5	Discuss process on t/c w/ A. Gittleman.	\$325.00	0.5	\$325.00	

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-1: Project Manager Role - November											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
97.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/15/2018	0.5	Discuss case status on t/c w/ J. El Khoury.	\$325.00	0.5	\$325.00
98.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/15/2018	0.5	Discuss current roadblocks in t/c w/ FOMB staff.	\$325.00	0.5	\$325.00
99.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/15/2018	0.5	Update call w/ FOMB.	\$325.00	0.5	\$325.00
100.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$520.00	0.8	\$520.00
101.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/15/2018	0.5	Provide edits to weekly progress report.	\$325.00	0.5	\$325.00
102.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/15/2018	0.5	Review and FI process summaries.	\$325.00	0.5	\$325.00
103.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	11/15/2018	0.6	Review account database summaries and AH response summaries.	\$390.00	0.6	\$390.00
104.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, A. Gittleman.	\$650.00	1.0	\$650.00
105.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/16/2018	0.5	Prepare for 11 Am call by reviewing documents and correspondence.	\$325.00	0.5	\$325.00
106.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/17/2018	0.3	Discuss status update on t/c w/ E. Hornung.	\$195.00	0.3	\$195.00
107.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/17/2018	0.4	Draft email re: internal status reports and Addendum #3.	\$260.00	0.4	\$260.00
108.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/17/2018	0.8	Review internal status reports and Addendum #3.	\$520.00	0.8	\$520.00
109.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/19/2018	0.4	Prepare for internal call.	\$260.00	0.4	\$260.00
110.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.5	\$325.00
111.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/19/2018	0.7	Update call w/ FOMB.	\$455.00	0.7	\$455.00
112.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ A. Gittleman re: case strategy.	\$650.00	1.0	\$650.00
113.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciera, K. Lattner, E. Hornung	\$650.00	1.0	\$650.00
114.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	Call w/ R. Mai Vizcarrondo re Bank Accounts.	\$650.00	1.0	\$650.00
115.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciera, K. Lattner, E. Hornung	\$520.00	0.8	\$520.00
116.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00
117.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$325.00	0.5	\$325.00
118.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/23/2018	1.5	Edit work status memo and suggestions memo.	\$975.00	1.5	\$975.00
119.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/26/2018	0.3	Draft email re: status report and scheduling.	\$195.00	0.3	\$195.00
120.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/26/2018	0.5	T/c w/ J. El koury re: case status.	\$325.00	0.5	\$325.00
121.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/27/2018	0.5	Progress report w/ E. Hornung, A. Gittleman, C. Cieciera, FOMB, O'Neill & Borges.	\$325.00	0.5	\$325.00
122.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting w/ E. Hornung; A. Gittleman & C. Cieciera	\$520.00	0.8	\$520.00
123.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/27/2018	1.6	Draft memo re: case status and December work plan.	\$1,040.00	1.6	\$1,040.00
124.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/27/2018	1.9	Review documents re: status and development of December work plan.	\$1,235.00	1.9	\$1,235.00
125.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.4	\$260.00
126.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Update mtg with Jamie el Koury re: bank reporting project.	\$650.00	1.0	\$650.00
127.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ A. Gittleman, E. Hornung, C. Cieciera.	\$650.00	1.0	\$650.00
128.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Mtg. w/ A. Gittleman re: scheduling, next steps, staffing.	\$650.00	1.0	\$650.00
129.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/28/2018	1.5	Discuss FI process in mtg. w/ E. Hornung.	\$975.00	1.5	\$975.00
130.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/28/2018	1.0	Draft memo re: 11/28 meeting notes and action items.	\$650.00	1.0	\$650.00
131.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAF / Hacienda mtg. w/ A. Gittleman, O&B.	\$650.00	1.0	\$650.00
132.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/29/2018	0.5	Review client revisions to Addendum # 3 and repiles.	\$325.00	0.5	\$325.00
133.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/29/2018	0.5	T/c w/ A. Gittleman re: case status.	\$325.00	0.5	\$325.00
134.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/29/2018	0.8	T/c w/ A. Gittleman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
135.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/29/2018	1.5	Draft outline for board presentation.	\$975.00	1.5	\$975.00
136.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/29/2018	0.8	Discussions with M. Tulla, J. El Koury re: addendum #3 revisions.	\$520.00	0.8	\$520.00
137.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/29/2018	1.2	Draft accounts memo w/ E. Hornung.	\$780.00	1.2	\$780.00
138.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	0.5	Review and respond to email re: Addendum and weekly reporting.	\$325.00	0.5	\$325.00
139.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	0.6	Draft revisions to Addendum #3.	\$390.00	0.6	\$390.00
140.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, E. Hornung, C. Cieciera, E. Hornung, K. Lattner.	\$390.00	0.6	\$390.00
141.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	0.2	Draft strategy upcoming week.	\$130.00	0.2	\$130.00
142.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ A. Gittleman.	\$260.00	0.4	\$260.00
143.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/30/2018	1.7	Build comprehensive update email in mtg. w/ E. Hornung.	\$1,105.00	1.7	\$1,105.00
144.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	11/30/2018	0.1	Follow up w/ Hacienda re: "overseas" accounts.	\$65.00	0.1	\$65.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-1: Project Manager Role - November											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
145.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	11/30/2018	0.5	Go forward meeting w/ K. Lattner.	\$325.00	0.5	\$325.00
146.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/5/2018	0.5	Follow up correspondence per meetings.	\$325.00	0.5	\$325.00
147.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.5	\$325.00
148.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$455.00	0.7	\$455.00
149.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/6/2018	1.5	Meeting with the FOMB.	\$975.00	1.5	\$975.00
150.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/6/2018	2.3	Meeting with K. Williamson & E. Arroyo.	\$1,495.00	2.3	\$1,495.00
151.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	0.5	Mtg. w/ A. Gittleman re: workstreams/roadblocks	\$325.00	0.5	\$325.00
152.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ J. Feltman.	\$195.00	0.3	\$195.00
153.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, J. Feltman.	\$650.00	1.0	\$650.00
154.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.7	\$455.00
155.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	0.5	Progress discussion w/ O&B, M. Tulla, McKinsey.	\$325.00	0.5	\$325.00
156.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/8/2018	2.3	Draft workflow plan to implement priority status.	\$1,495.00	2.3	\$1,495.00
157.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$325.00	0.5	\$325.00
158.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	1.2	Prepare for call with the FOMB.	\$780.00	1.2	\$780.00
159.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	1.3	Review of workflows and continue to train and update database matters.	\$845.00	1.3	\$845.00
160.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	1.6	Prepare and finalize weekly update to Natalie and send	\$1,040.00	1.6	\$1,040.00
161.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.6	\$390.00
162.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	0.5	T/c w/ K. Lattner re: case status.	\$325.00	0.5	\$325.00
163.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$260.00	0.4	\$260.00
164.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00
165.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.5	\$325.00
166.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/12/2018	0.9	Review priority process data.	\$585.00	0.9	\$585.00
167.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/12/2018	1.0	T/c w/ FOMB staff re: process.	\$650.00	1.0	\$650.00
168.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/12/2018	1.1	Follow up tasks re: process.	\$715.00	1.1	\$715.00
169.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/13/2018	0.5	Discuss process on t/c w/ J. Feltman.	\$325.00	0.5	\$325.00
170.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/13/2018	0.8	Review progress status documentation and data.	\$520.00	0.8	\$520.00
171.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/14/2018	0.8	Prep correspondence re: on-site training.	\$520.00	0.8	\$520.00
172.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/14/2018	0.9	Review data entry activity.	\$585.00	0.9	\$585.00
173.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/14/2018	1.3	Review AH process status data.	\$845.00	1.3	\$845.00
174.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/15/2018	0.5	Meeting w/ K. Williamson, E. Hornung re: status, strategy.	\$325.00	0.5	\$325.00
175.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ C. Cieciora, E. Hornung, K. Lattner.	\$520.00	0.8	\$520.00
176.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/15/2018	0.9	Call with K. Lattner to discuss TC and review process plan	\$585.00	0.9	\$585.00
177.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/15/2018	1.1	Discuss AH Process in mtg. w/ M. Tulla.	\$715.00	1.1	\$715.00
178.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/15/2018	1.9	Review process summary documents to prep for meetings with FOMB.	\$1,235.00	1.9	\$1,235.00
179.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/15/2018	2.2	Discuss AH Process status in mtg. w/ K. Williamson, E. Arroyo.	\$1,430.00	2.2	\$1,430.00
180.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, J. Feltman.	\$650.00	1.0	\$650.00
181.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/16/2018	2.4	Meeting w/ FOMB staff regarding process deliverables, roadblocks.	\$1,560.00	2.4	\$1,560.00
182.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/17/2018	3.0	T/c w/ FOMB staff and J. El Khoury re: case status and issues.	\$1,950.00	3.0	\$1,950.00
183.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.5	\$325.00
184.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/19/2018	0.7	Update call w/ FOMB.	\$455.00	0.7	\$455.00
185.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/19/2018	1.2	Call with K. Lattner to provide updates on letters to AH.	\$780.00	1.2	\$780.00
186.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/19/2018	1.5	Review of database for accounts for super priority review	\$975.00	1.5	\$975.00
187.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	0.6	Prepare for meeting with N. Jaresko.	\$390.00	0.6	\$390.00
188.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	Call with Keryi regarding status update and planning.	\$650.00	1.0	\$650.00
189.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ J. Feltman re: case strategy.	\$650.00	1.0	\$650.00
190.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ M. Tulla, Citigroup.	\$650.00	1.0	\$650.00
191.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ K. Lattner, C. Cieciora, J. Feltman, E. Hornung	\$650.00	1.0	\$650.00
192.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
193.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/21/2018	1.1	Add'l update call with K. Lattner on plan forward	\$715.00	1.1	\$715.00
194.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ K. Lattner, C. Cieciora, J. Feltman, E. Hornung	\$520.00	0.8	\$520.00
195.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/23/2018	1.0	Prepare email to send to FOMB on proposed changes.	\$650.00	1.0	\$650.00
196.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/23/2018	1.6	Prepare and send weekly update to FOMB.	\$1,040.00	1.6	\$1,040.00
197.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/23/2018	0.8	Discuss review process w/ K. Williamson, C. Cieciora, K. Lattner, E. Hornung.	\$520.00	0.8	\$520.00
198.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/26/2018	0.6	Discuss case status in mtg. w/ M. Tulla.	\$390.00	0.6	\$390.00
199.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/26/2018	2.0	Work on process work flow and work product for Dec 31.	\$1,300.00	2.0	\$1,300.00
200.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/26/2018	0.5	Catch up mtg. w/ E. Hornung.	\$325.00	0.5	\$325.00
201.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/26/2018	1.0	Meeting with K. Williamson re: process.	\$650.00	1.0	\$650.00
202.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	0.7	Breakfast mtg. w/ E. Hornung, C. Cieciora.	\$455.00	0.7	\$455.00
203.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting with J. Feltman, E. Hornung, C. Cieciora.	\$520.00	0.8	\$520.00
204.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	0.5	Progress report with J. Feltman, E. Hornung, C. Cieciora, FOMB O'Neill and Borges	\$325.00	0.5	\$325.00
205.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	0.3	Call w/ J. Feltman re: status	\$195.00	0.3	\$195.00
206.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	1.8	Prepare memo re: D&P expanded role and plan forward for FOMB.	\$1,170.00	1.8	\$1,170.00
207.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	1.9	Draft process flows and assignment re: status.	\$1,235.00	1.9	\$1,235.00
208.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/27/2018	0.8	T/c w/ J. Feltman re: AAFAP to Hacienda comparison.	\$520.00	0.8	\$520.00
209.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.4	\$260.00
210.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ E. Hornung, J. Feltman, C. Cieciora.	\$650.00	1.0	\$650.00
211.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Mtg. w/ J. Feltman re: scheduling, next steps, staffing.	\$650.00	1.0	\$650.00
212.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	0.3	Breakfast mtg. w/ E. Hornung, C. Cieciora.	\$195.00	0.3	\$195.00
213.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	0.5	T/c w/ J. Feltman re: case status.	\$325.00	0.5	\$325.00
214.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	0.8	T/c w/ J. Feltman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
215.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAP / Hacienda mtg. w/ J. Feltman, O&B.	\$650.00	1.0	\$650.00
216.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	11/28/2018	1.2	Draft notes from the AAFAP/Hacienda mtg.	\$780.00	1.2	\$780.00
217.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ E. Hornung, J. Feltman, C. Cieciora, E. Hornung, K. Lattner.	\$390.00	0.6	\$390.00
218.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/30/2018	1.6	Update addendum 3 and provide redline to FOMB.	\$1,040.00	1.6	\$1,040.00
219.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/30/2018	2.0	Prepare weekly update for FOMB.	\$1,300.00	2.0	\$1,300.00
220.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ J. Feltman.	\$260.00	0.4	\$260.00
221.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$212.50	0.5	\$212.50
222.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$297.50	0.7	\$297.50
223.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/6/2018	0.4	Call with K. Lattner, C. Cieciora to discuss next steps.	\$170.00	0.4	\$170.00
224.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/7/2018	0.3	Call w/ E. Hornung, K. Lattner re: status and progress.	\$127.50	0.3	\$127.50
225.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$297.50	0.7	\$297.50
226.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/7/2018	0.7	Build prioritized review schematic.	\$297.50	0.7	\$297.50
227.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$212.50	0.5	\$212.50
228.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/8/2018	0.9	Draft weekly update template.	\$382.50	0.9	\$382.50
229.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/8/2018	0.3	Draft personnel hours projection.	\$127.50	0.3	\$127.50
230.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/8/2018	0.5	Call w/ K. Lattner, C. Cieciora re: D&P review process.	\$212.50	0.5	\$212.50
231.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/8/2018	0.7	Call w/ C. Cieciora, K. Lattner re: coordination w/ FOMB staff process.	\$297.50	0.7	\$297.50
232.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$170.00	0.4	\$170.00
233.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.4	Update weekly update template.	\$170.00	0.4	\$170.00
234.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	2.3	Populate weekly update template.	\$977.50	2.3	\$977.50
235.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.6	Discuss weekly update template w/ FOMB staff.	\$255.00	0.6	\$255.00
236.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$255.00	0.6	\$255.00
237.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$170.00	0.4	\$170.00
238.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$85.00	0.2	\$85.00
239.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/9/2018	0.2	T/c w/ C. Cieciora re: case status.	\$85.00	0.2	\$85.00
240.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/9/2018	0.1	Call w/ J. Jacobson re: completeness review.	\$42.50	0.1	\$42.50

Duff & Phelps LLC											
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	Timekeeper Detail			Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
241.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/12/2018	1.1	Draft priority memo to internal team re: SJ on-site tasks.	\$467.50	1.1	\$467.50
242.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/12/2018	0.8	Various emails re: review process management.	\$340.00	0.8	\$340.00
243.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/12/2018	1.4	Draft review process tracker for internal management.	\$595.00	1.4	\$595.00
244.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/13/2018	0.5	Working breakfast w/ C. Cieciera.	\$212.50	0.5	\$212.50
245.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/13/2018	1.1	Draft 11.13 on-site progress email to internal team.	\$467.50	1.1	\$467.50
246.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/13/2018	0.2	Discuss review process w/ J. Jacobson.	\$85.00	0.2	\$85.00
247.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/13/2018	0.3	Draft email re: review process next steps to internal team.	\$127.50	0.3	\$127.50
248.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/13/2018	1.5	Mtg. w/ E. Arroyo, J. Calderon re: knowledge transfer.	\$637.50	1.5	\$637.50
249.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/13/2018	1.0	Mtg. w/ FOMB staff, C. Cieciera re: progress status.	\$425.00	1.0	\$425.00
250.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/14/2018	0.8	Draft 11.14 on-site progress email to internal team.	\$340.00	0.8	\$340.00
251.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.1	Update memo re: weekly progress.	\$42.50	0.1	\$42.50
252.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.3	Prep mtg. w/ FOMB staff.	\$127.50	0.3	\$127.50
253.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.5	Follow up discussion w/ A. Gittleman re: weekly progress, next steps.	\$212.50	0.5	\$212.50
254.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.5	Meeting w/ K. Williamson, A. Gittleman re: status, strategy.	\$212.50	0.5	\$212.50
255.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.9	Discuss project status w/ K. Williamson.	\$382.50	0.9	\$382.50
256.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ A. Gittleman, C. Cieciera, K. Lattner.	\$340.00	0.8	\$340.00
257.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.5	Update call w/ FOMB.	\$212.50	0.5	\$212.50
258.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$340.00	0.8	\$340.00
259.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/16/2018	0.5	Internal Status Call.	\$212.50	0.5	\$212.50
260.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/16/2018	0.5	Multiple status calls w/ A. Gittleman	\$212.50	0.5	\$212.50
261.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/16/2018	0.5	Status mtg. w/ K. Williamson.	\$212.50	0.5	\$212.50
262.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/16/2018	0.8	Working breakfast w/ A. Gittleman, C. Cieciera.	\$340.00	0.8	\$340.00
263.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/17/2018	0.3	Discuss status update on t/c w/ J. Feltman.	\$127.50	0.3	\$127.50
264.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$212.50	0.5	\$212.50
265.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/19/2018	0.7	Discuss case status on t/c w/ K. Lattner.	\$297.50	0.7	\$297.50
266.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/19/2018	0.6	Update call w/ FOMB (early exit).	\$255.00	0.6	\$255.00
267.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ C. Cieciera, K. Lattner.	\$212.50	0.5	\$212.50
268.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciera, J. Feltman, K. Lattner	\$425.00	1.0	\$425.00
269.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/21/2018	0.6	Discuss case status and strategy on t/c w/ K. Lattner.	\$255.00	0.6	\$255.00
270.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciera, J. Feltman, K. Lattner.	\$340.00	0.8	\$340.00
271.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/21/2018	0.3	Discuss consent letter receipt w/ J. Jacobson.	\$127.50	0.3	\$127.50
272.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/23/2018	1.1	Build internal process tracker.	\$467.50	1.1	\$467.50
273.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/23/2018	0.8	Discuss review process w/ K. Williamson, C. Cieciera, K. Lattner, A. Gittleman.	\$340.00	0.8	\$340.00
274.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/23/2018	0.9	Review weekly update memo.	\$382.50	0.9	\$382.50
275.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/26/2018	0.5	Catch up mtg. w/ A. Gittleman.	\$212.50	0.5	\$212.50
276.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/26/2018	0.3	Discuss FI contact list on t/c w/ B. Lindquist.	\$127.50	0.3	\$127.50
277.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/26/2018	0.8	Prep resources for FI letter prep.	\$340.00	0.8	\$340.00
278.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/26/2018	1.2	Update account by AH schedule for initial review.	\$510.00	1.2	\$510.00
279.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/26/2018	0.7	Discuss review task on t/c w/ N. Ledwidge.	\$297.50	0.7	\$297.50
280.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/27/2018	0.2	Draft memo to K. Williamson re: process numbers.	\$85.00	0.2	\$85.00
281.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/27/2018	0.5	Progress report w/ J. Feltman, A. Gittleman, C. Cieciera, FOMB, O'Neill & Borges.	\$212.50	0.5	\$212.50
282.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/27/2018	0.4	Discuss number tracker on t/c w/ K. Williamson.	\$170.00	0.4	\$170.00
283.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/27/2018	0.7	Breakfast mtg. w/ A. Gittleman, C. Cieciera.	\$297.50	0.7	\$297.50
284.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/27/2018	0.8	Internal status mtg. w/ J. Feltman, A. Gittleman, C. Cieciera.	\$340.00	0.8	\$340.00
285.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	0.1	Discuss FI template on t/c w/ B. Lindquist.	\$42.50	0.1	\$42.50
286.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	0.2	Update FI letter template.	\$85.00	0.2	\$85.00
287.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	0.6	Prepare reconciliation shell for FI letters status.	\$255.00	0.6	\$255.00
288.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	0.9	Draft initial write up re: FI consent letter process.	\$382.50	0.9	\$382.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-1: Project Manager Role - November											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
289.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	1.2	Build FI Letter tracker.	\$510.00	1.2	\$510.00
290.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/27/2018	0.4	Update FI Contact database.	\$170.00	0.4	\$170.00
291.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	0.3	Draft memo to internal team re: review process.	\$127.50	0.3	\$127.50
292.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	0.3	Strategy and next steps mtg. re: review task w/ K. Lattner, N. Ledwidge.	\$127.50	0.3	\$127.50
293.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$170.00	0.4	\$170.00
294.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	1.2	Update project tracker for review process.	\$510.00	1.2	\$510.00
295.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	1.3	Update priority list per discussion w/ O'Neill & Borges	\$552.50	1.3	\$552.50
296.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/27/2018	0.5	Prepare for team review meeting.	\$212.50	0.5	\$212.50
297.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/28/2018	0.3	Breakfast mtg. w/ A. Gittleman, C. Cieciora.	\$127.50	0.3	\$127.50
298.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ A. Gittleman, J. Feltman, C. Cieciora.	\$425.00	1.0	\$425.00
299.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/28/2018	1.0	Status mtg. w/ K. Williamson, N. Ledwidge, C. Cieciora, K. Lattner, FOMB staff.	\$425.00	1.0	\$425.00
300.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/28/2018	0.5	Discuss FI letter tracker on t/c w/ B. Lindquist, T. Hudson.	\$212.50	0.5	\$212.50
301.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/28/2018	1.3	Various bank account tasks as follow up to D&P mtg w/ AAFAF, Hacienda.	\$552.50	1.3	\$552.50
302.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/28/2018	0.7	Various correspondence w/ T. Hudson re: FI letters.	\$297.50	0.7	\$297.50
303.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/28/2018	1.5	Discuss FI process in mtg. w/ J. Feltman.	\$637.50	1.5	\$637.50
304.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/28/2018	1.5	Update FI letter tracker ahead of t/c w/ B. Lindquist, T. Hudson.	\$637.50	1.5	\$637.50
305.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/28/2018	0.3	Various correspondence w/ N. Ledwidge, K. Lattner re: review tasks.	\$127.50	0.3	\$127.50
306.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/28/2018	1.1	Discuss review process on t/c w/ C. Cieciora, K. Lattner, N. Ledwidge.	\$467.50	1.1	\$467.50
307.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/28/2018	0.8	Discuss review process on t/c w/ N. Ledwidge, K. Lattner, FOMB staff.	\$340.00	0.8	\$340.00
308.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/29/2018	0.2	Discuss project status, open items on t/c w/ K. Williamson.	\$85.00	0.2	\$85.00
309.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/29/2018	0.5	Draft update for week ending 11/30	\$212.50	0.5	\$212.50
310.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/29/2018	1.0	Discuss case status in mtg. w/ J. Feltman.	\$425.00	1.0	\$425.00
311.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	1.3	Update FI progress tracker w/ summary chart and FI contact information.	\$552.50	1.3	\$552.50
312.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	0.4	Draft memo to AAFAF re: priority bank account list.	\$170.00	0.4	\$170.00
313.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	0.7	Develop priority bank account lists: Popular and other.	\$297.50	0.7	\$297.50
314.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	1.2	Assist J. Feltman w/ FI process, accounts memo drafting.	\$510.00	1.2	\$510.00
315.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	0.2	Draft Hacienda FI contact information request per J. Feltman.	\$85.00	0.2	\$85.00
316.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/29/2018	0.3	Discuss Web Cash screen process w/ C. Cieciora.	\$127.50	0.3	\$127.50
317.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/29/2018	0.8	Reviewer training w/ new FOMB staff.	\$340.00	0.8	\$340.00
318.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/29/2018	0.9	Various mtgs. w/ FOMB review staff.	\$382.50	0.9	\$382.50
319.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/30/2018	0.4	Update attachments to comprehensive update email.	\$170.00	0.4	\$170.00
320.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Cieciora, N. Ledwidge, K. Lattner.	\$255.00	0.6	\$255.00
321.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/30/2018	1.7	Build comprehensive update email in mtg. w/ J. Feltman.	\$722.50	1.7	\$722.50
322.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/30/2018	0.2	Review unsent FI letter consent letters.	\$85.00	0.2	\$85.00
323.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	11/30/2018	0.3	Draft overseas memo to O. Rodriguez.	\$127.50	0.3	\$127.50
324.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/30/2018	0.6	Discuss review process on t/c w/ K. Lattner, N. Ledwidge.	\$255.00	0.6	\$255.00
325.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	11/30/2018	0.7	Discuss review process on t/c w/ K. Williamson.	\$297.50	0.7	\$297.50
326.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/13/2018	2.5	Prepare summary and completeness review for Autoridad de Energia Electrica.	\$987.50	2.5	\$987.50
327.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/13/2018	0.5	Review summary and completeness review for Autoridad de Energia Electrica.	\$197.50	0.5	\$197.50
328.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/13/2018	0.5	Call w/ J.Jacobson re: review process training.	\$197.50	0.5	\$197.50
329.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/27/2018	2.3	Prepare FI access letters.	\$908.50	2.3	\$908.50
330.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/27/2018	0.3	Update consent letter tracker.	\$118.50	0.3	\$118.50
331.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/27/2018	0.4	Send FI access letters.	\$158.00	0.4	\$158.00
332.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	1.6	Review draft FI access letters.	\$632.00	1.6	\$632.00
333.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	0.7	Various correspondence w/ E. Hornung re: FI letters.	\$276.50	0.7	\$276.50
334.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	2.0	Review FI consent and access letters and distribute to relevant FIs	\$790.00	2.0	\$790.00
335.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	0.7	Send FI access letters.	\$276.50	0.7	\$276.50
336.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	0.6	Discuss Team Connect processes for FI requests w/ C.Caroline, B. Lindquist.	\$237.00	0.6	\$237.00

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit A-1: Project Manager Role - November												
	Timekeeper Detail			Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
337.	Senior Associate	Hudson, Tremaine	\$395.00	202	Financial Institution Requests	11/28/2018	0.3	Discuss FI email processes for FI requests w/ K.Lattner, B. Lindquist.	\$118.50	0.3	\$118.50	
338.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/29/2018	2.0	Performing AH letter completeness preliminary review	\$790.00	2.0	\$790.00	
339.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/30/2018	2.0	Performing AH letter completeness preliminary review for Autoridad de Desperdicios Solidos.	\$790.00	2.0	\$790.00	
340.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	11/30/2018	2.0	Performing AH letter completeness preliminary review for Autoridad de Tierras de Puerto Rico.	\$790.00	2.0	\$790.00	
341.	Vice President	Jacobs, Debra	\$425.00	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$255.00	0.6	\$255.00	
342.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/5/2018	1.1	Create a consent letter response template to incorporate letters being sent and to record all responses.	\$247.50	1.1	\$247.50	
343.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/5/2018	1.7	Review consent letter request file.	\$382.50	1.7	\$382.50	
344.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/5/2018	2.5	Update consent letter request file to incorporate responses from the bank (Time Period: 10/24-10/31)	\$562.50	2.5	\$562.50	
345.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/5/2018	2.9	Update consent letter request file to incorporate responses from the bank (Time Period: 11/1-11/2)	\$652.50	2.9	\$652.50	
346.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/6/2018	0.8	Summarize Financial Institution responses to internal team	\$180.00	0.8	\$180.00	
347.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/6/2018	1.1	Summarized missing infor for the Top Five AHs.	\$247.50	1.1	\$247.50	
348.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/6/2018	0.3	Internal call w/ C.Cieciura to discuss AH response analysis.	\$67.50	0.3	\$67.50	
349.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/7/2018	1.0	Summarize Financial Institution and responses to internal team; update discrepancies	\$225.00	1.0	\$225.00	
350.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/7/2018	2.0	Summarized missing info for the Top Five AH's (con't)	\$450.00	2.0	\$450.00	
351.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00	
352.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/9/2018	1.5	Process Summary and Completeness Reveiw for Autoridad de Edificios Publicos	\$337.50	1.5	\$337.50	
353.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/9/2018	2.7	Process Summary and Completeness Reveiw for Administracion de Compensaciones por Accidentes de Automoviles	\$607.50	2.7	\$607.50	
354.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/9/2018	2.8	Organize data provided by Top 25 prioritized AH's in order to begin Process Summary and Completeness Reveiws	\$630.00	2.8	\$630.00	
355.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/9/2018	0.1	Call w/ E.Hornung re: completeness review.	\$22.50	0.1	\$22.50	
356.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	0.8	Process Summary and Completeness Reveiw for Autoridad de Carreteras y Transportacion (con't)	\$180.00	0.8	\$180.00	
357.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	0.9	Process Summary and Completeness Reveiw for Autoridad para el Financiamiento de la Infraestructura (con'td).	\$202.50	0.9	\$202.50	
358.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	2.1	Process Summary and Completeness Reveiw for Autoridad para el Financiamiento de la Infraestructura	\$472.50	2.1	\$472.50	
359.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	2.7	Process Summary and Completeness Reveiw for Sistema de Retiro para Maestros	\$607.50	2.7	\$607.50	
360.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	1.6	Process Summary and Completeness Reveiw for Autoridad de Carreteras y Transportacion.	\$360.00	1.6	\$360.00	
361.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	1.4	Process Summary and Completeness Reveiw for Autoridad de Carreteras y Transportacion (cont'd).	\$315.00	1.4	\$315.00	
362.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/12/2018	1.0	Process Summary and Completeness Reveiw for Compania de Turismo / Train B.Lindquist	\$225.00	1.0	\$225.00	
363.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	11/13/2018	0.5	Call w/ T. Hudson re: review process training.	\$112.50	0.5	\$112.50	
364.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	0.2	Discuss review process w/ E. Hornung.	\$45.00	0.2	\$45.00	
365.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	0.3	Process Summary and Completeness Reveiw for Banco Gubernamental de Fomento para Puerto Rico (con't)	\$67.50	0.3	\$67.50	
366.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	0.8	Process Summary and Completeness Reveiw for Autoridad de Energia Electrica.	\$180.00	0.8	\$180.00	
367.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	1.1	Review completeness for Banco Gubernamental de Fomento para Puerto Rico	\$247.50	1.1	\$247.50	
368.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	1.9	Conduct completeness reveiw for Banco Gubernamental de Fomento para Puerto Rico	\$427.50	1.9	\$427.50	
369.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/13/2018	2.4	Process Summary and Completeness Reveiw for Autoridad para el Financiamiento de la Infraestructura (con't)	\$540.00	2.4	\$540.00	
370.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/14/2018	0.5	Summarize Financial Institution/AH responses to internal team (Time Period: 11/7 - 11/13)	\$112.50	0.5	\$112.50	
371.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/14/2018	2.8	Process Summary and Completeness Reveiw for Compania de Comercio y Exportacion.	\$630.00	2.8	\$630.00	
372.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/15/2018	1.8	Summarize Financial Institution/AH responses to internal team (Time Period: 11/14 - 11/15)	\$405.00	1.8	\$405.00	
373.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/20/2018	0.3	Locate FI email to Hacienda for Banco Popular	\$67.50	0.3	\$67.50	
374.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	11/20/2018	0.2	Update Process Tracker to account for who reviewed each AH	\$45.00	0.2	\$45.00	
375.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/21/2018	0.3	Discuss consent letter receipt w/ E. Hornung.	\$67.50	0.3	\$67.50	
376.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	11/22/2018	1.3	Update Consent Letter schedule (cont.)	\$292.50	1.3	\$292.50	

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Row Number	Timekeeper Detail			Billing Detail					Total Fees for Each Task	Questioned Time Entries	
	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)		Hours	Amount
377.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	11/22/2018	2.0	Update Consent Letter schedule	\$450.00	2.0	\$450.00
378.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	11/22/2018	2.7	Update Consent Letter schedule (cont.)	\$607.50	2.7	\$607.50
379.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	11/23/2018	0.3	Summarize Consent Letter schedule	\$67.50	0.3	\$67.50
380.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	11/23/2018	2.8	Update Consent Letter schedule (cont.)	\$630.00	2.8	\$630.00
381.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	11/27/2018	1.2	Call between J.Jacobson and J.Kanto RE: training for Review Process	\$270.00	1.2	\$270.00
382.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00
383.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	11/28/2018	0.4	Discuss review process training w/ J. Kanto.	\$90.00	0.4	\$90.00
384.	Managing Director	Jenkins, Carl	\$650.00	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ J. Feltman, A. Gittleman.	\$650.00	1.0	\$650.00
385.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00
386.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/27/2018	1.9	Review data/material for Loteria Electronica .	\$427.50	1.9	\$427.50
387.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/27/2018	0.5	Onboarding WebEx Meeting part 2 - Introduction to the PAH Review Process	\$112.50	0.5	\$112.50
388.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/27/2018	0.8	Review introductory documents to review process.	\$180.00	0.8	\$180.00
389.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/28/2018	0.4	Discuss review process training w/ J. Jacobson.	\$90.00	0.4	\$90.00
390.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/28/2018	0.8	Review Loteria Electronica initial response.	\$180.00	0.8	\$180.00
391.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/28/2018	1.2	Draft follow-up letter for Banco Desarrollo Economico para Puerto Rico	\$270.00	1.2	\$270.00
392.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/28/2018	2.5	Review data/material for Banco Desarrollo Economico para Puerto Rico	\$562.50	2.5	\$562.50
393.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/29/2018	0.5	Finalize follow-up letter for Loteria Electronica.	\$112.50	0.5	\$112.50
394.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/29/2018	1.8	Review data/material for Negociado de Sistemas de Emergencias 9-1-1 and draft follow-up letter	\$405.00	1.8	\$405.00
395.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/29/2018	1.6	Review data/material for Juna Reglamentadora de Telecomunicaciones	\$360.00	1.6	\$360.00
396.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	11/30/2018	1.4	Review data/material for Administracion de Familias y Ninos.	\$315.00	1.4	\$315.00
397.	Senior Associate	Klyman, Basyah	\$395.00	601	Priority AH Review Process	11/29/2018	1.1	Prepare account holder initial review.	\$434.50	1.1	\$434.50
398.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$275.00	0.5	\$275.00
399.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$385.00	0.7	\$385.00
400.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/6/2018	0.6	Draft email explaining status of TC uploaded information and process status.	\$330.00	0.6	\$330.00
401.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/6/2018	0.9	Meeting w/ C. Cieciera re: next steps.	\$495.00	0.9	\$495.00
402.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/6/2018	0.4	Call with E. Hornung, C. Cieciera to discuss next steps.	\$220.00	0.4	\$220.00
403.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/7/2018	0.2	Prep for internal call with D&P team	\$110.00	0.2	\$110.00
404.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/7/2018	0.4	Call w/ E Hornung, K Lattner re: status and progress.	\$220.00	0.4	\$220.00
405.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$385.00	0.7	\$385.00
406.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/8/2018	0.2	Correspondence on onboarding new team members	\$110.00	0.2	\$110.00
407.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/8/2018	0.5	Call w/ E. Hornung, C. Cieciera re: D&P review process.	\$275.00	0.5	\$275.00
408.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$275.00	0.5	\$275.00
409.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$330.00	0.6	\$330.00
410.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/8/2018	0.7	Call w/ E. Hornung, C. Cieciera re: coordination w/ FOMB staff process.	\$385.00	0.7	\$385.00
411.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/9/2018	0.5	T/c w/ A. Gittleman re: case status.	\$275.00	0.5	\$275.00
412.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$330.00	0.6	\$330.00
413.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$220.00	0.4	\$220.00
414.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/9/2018	0.2	T/c w/ E. Hornung re: case status.	\$110.00	0.2	\$110.00
415.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$220.00	0.4	\$220.00
416.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/11/2018	2.1	Perform initial review of certain large priority AH.	\$1,155.00	2.1	\$1,155.00
417.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$275.00	0.5	\$275.00
418.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/12/2018	2.6	Continue review of top 15 account holder responses	\$1,430.00	2.6	\$1,430.00
419.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/13/2018	1.6	Continue review of top 15 account holder responses	\$880.00	1.6	\$880.00
420.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/14/2018	1.1	Review E. Arroyo's database on reviews and related catch up call	\$605.00	1.1	\$605.00
421.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ C. Cieciera, E. Hornung, A. Gittleman.	\$440.00	0.8	\$440.00
422.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$440.00	0.8	\$440.00
423.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/15/2018	0.5	Update call w/ FOMB.	\$275.00	0.5	\$275.00
424.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/15/2018	0.8	Discussion re: review process and project status.	\$440.00	0.8	\$440.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
425.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/15/2018	2.1	Continue to review E. Arroyo's review database and review of TC in connection with the same	\$1,155.00	2.1	\$1,155.00
426.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/16/2018	1.1	Call with FOMB to discuss status	\$605.00	1.1	\$605.00
427.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/16/2018	1.4	Continue review process for top 15	\$770.00	1.4	\$770.00
428.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$275.00	0.5	\$275.00
429.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ C. Cieciora, E. Hornung.	\$275.00	0.5	\$275.00
430.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/19/2018	0.7	Discuss case status on t/c w/ E. Hornung.	\$385.00	0.7	\$385.00
431.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/19/2018	0.7	Update call w/ FOMB.	\$385.00	0.7	\$385.00
432.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/19/2018	1.8	Review AH responses (cont'd).	\$990.00	1.8	\$990.00
433.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/19/2018	2.2	Review AH responses.	\$1,210.00	2.2	\$1,210.00
434.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/20/2018	0.7	Meeting w/ C. Cieciora re: status update.	\$385.00	0.7	\$385.00
435.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciora, J. Feltman, E. Hornung	\$550.00	1.0	\$550.00
436.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/20/2018	1.7	Review AH responses.	\$935.00	1.7	\$935.00
437.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/20/2018	2.3	Review AH responses (cont'd).	\$1,265.00	2.3	\$1,265.00
438.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciora, J. Feltman, E. Hornung	\$440.00	0.8	\$440.00
439.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/21/2018	0.6	Discuss case status and strategy on t/c w/ E. Hornung.	\$330.00	0.6	\$330.00
440.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/21/2018	1.1	Add'l update call with A. Gittleman on plan forward	\$605.00	1.1	\$605.00
441.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/21/2018	0.8	Review AH responses	\$440.00	0.8	\$440.00
442.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/23/2018	0.2	Call w/ C. Cieciora re: weekly progress.	\$110.00	0.2	\$110.00
443.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/23/2018	1.2	Prepare review process summaries.	\$660.00	1.2	\$660.00
444.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/23/2018	0.8	Discuss review process w/ K. Williamson, C. Cieciora, E. Hornung, A. Gittleman.	\$440.00	0.8	\$440.00
445.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/23/2018	1.5	Call with A. Gittleman and N. Ledgwick on overcall case and review process	\$825.00	1.5	\$825.00
446.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/25/2018	1.0	Working on sending responses for follow up	\$550.00	1.0	\$550.00
447.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/27/2018	0.3	Call w/ A. Gittleman re: status	\$165.00	0.3	\$165.00
448.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/27/2018	0.3	Strategy and next steps mtg. re: review task w/ E. Hornung, N. Ledgwick.	\$165.00	0.3	\$165.00
449.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/27/2018	1.5	Numerous calls and correspondence with N. Ledgwick	\$825.00	1.5	\$825.00
450.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/27/2018	1.9	Draft AH follow up letters per review.	\$1,045.00	1.9	\$1,045.00
451.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/27/2018	2.6	Onboarding calls with N. Ledgwick and review team on review process	\$1,430.00	2.6	\$1,430.00
452.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$220.00	0.4	\$220.00
453.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/28/2018	1.0	Status mtg. w/ K. Williamson, N. Ledgwick, C. Cieciora, K. Lattner, FOMB staff.	\$550.00	1.0	\$550.00
454.	Director	Lattner, Kathryn	\$550.00	202	Financial Institution Requests	11/28/2018	0.3	Discuss FI email processes for FI requests w/ T. Hudson, B. Lindquist.	\$165.00	0.3	\$165.00
455.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/28/2018	0.3	Various correspondence w/ N. Ledgwick, E. Hornung re: review tasks.	\$165.00	0.3	\$165.00
456.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/28/2018	0.8	Discuss review process on t/c w/ N. Ledgwick, E. Hornung, FOMB staff.	\$440.00	0.8	\$440.00
457.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/28/2018	2.4	Review AH responses, sending follow ups and numerous discussions w team on the same	\$1,320.00	2.4	\$1,320.00
458.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/28/2018	2.1	Call with N. Ledgwick and the FOMB staff to discuss review process	\$1,155.00	2.1	\$1,155.00
459.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/28/2018	1.1	Discuss review process on t/c w/ C. Cieciora, E. Hornung, N. Ledgwick.	\$605.00	1.1	\$605.00
460.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/29/2018	1.3	Review case status correspondence.	\$715.00	1.3	\$715.00
461.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/29/2018	1.7	Send AH follow ups.	\$935.00	1.7	\$935.00
462.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/29/2018	2.8	Review AH responses.	\$1,540.00	2.8	\$1,540.00
463.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Cieciora, N. Ledgwick, E. Hornung.	\$330.00	0.6	\$330.00
464.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/30/2018	0.6	Discuss review process on t/c w/ E. Hornung, N. Ledgwick.	\$330.00	0.6	\$330.00
465.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/30/2018	0.5	Go forward meeting w/ J. Feltman.	\$275.00	0.5	\$275.00
466.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	11/30/2018	2.4	Review AH responses.	\$1,320.00	2.4	\$1,320.00
467.	Director	Ledgwick, Niall	\$550.00	601	Priority AH Review Process	11/22/2018	2.8	Review onboarding documents provided by Kate Lattner	\$1,540.00	2.8	\$1,540.00
468.	Director	Ledgwick, Niall	\$550.00	999	Case Status & Strategy	11/23/2018	0.8	Draft email to team re: call notes and next steps.	\$440.00	0.8	\$440.00
469.	Director	Ledgwick, Niall	\$550.00	999	Case Status & Strategy	11/23/2018	0.8	Prepare call notes.	\$440.00	0.8	\$440.00
470.	Director	Ledgwick, Niall	\$550.00	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$275.00	0.5	\$275.00
471.	Director	Ledgwick, Niall	\$550.00	601	Priority AH Review Process	11/26/2018	0.7	Discuss review task on t/c w/ E. Hornung.	\$385.00	0.7	\$385.00
472.	Director	Ledgwick, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	0.3	Strategy and next steps mtg. re: review task w/ K. Lattner, E. Hornung.	\$165.00	0.3	\$165.00

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	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)		Hours	Amount
473.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	2.8	AH Review - Administracion de Seguros de Salud	\$1,540.00	2.8	\$1,540.00
474.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	2.4	Review Administracion de Terrenos initial response.	\$1,320.00	2.4	\$1,320.00
475.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$220.00	0.4	\$220.00
476.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	1.0	2nd Training Call re Team Connect and review Process	\$550.00	1.0	\$550.00
477.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	1.0	Training Call re Team Connect and review Process	\$550.00	1.0	\$550.00
478.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/27/2018	1.4	Populating Prioritized review Tracker.	\$770.00	1.4	\$770.00
479.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	11/28/2018	1.0	Status mtg. w/ K. Williamson, E. Hornung, C. Ciecira, K. Lattner, FOMB staff.	\$550.00	1.0	\$550.00
480.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	0.8	Discuss review process on t/c w/ E. Hornung, K. Lattner, FOMB staff.	\$440.00	0.8	\$440.00
481.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	0.3	Various correspondence w/ E. Hornung, K. Lattner re: review tasks.	\$165.00	0.3	\$165.00
482.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	0.3	Prepare training onboarding for new internal staff.	\$165.00	0.3	\$165.00
483.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	1.1	Discuss review process on t/c w/ C. Ciecira, K. Lattner, E. Hornung.	\$605.00	1.1	\$605.00
484.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	0.8	Draft memo to potential reviewers re: review practices and capacity.	\$440.00	0.8	\$440.00
485.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	2.2	Review Autoridad de los Puertos initial response.	\$1,210.00	2.2	\$1,210.00
486.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/28/2018	2.4	Review Administracion para el Desarrollo de Empresas Agropecuarias initial response.	\$1,320.00	2.4	\$1,320.00
487.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	1.2	Review Junta Reglamentadora de Telecomunicaciones de Puerto Rico initial response.	\$660.00	1.2	\$660.00
488.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	1.6	Review Negociado de Sistemas de Emergencias 9-1-1 initial response.	\$880.00	1.6	\$880.00
489.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	0.6	Email correspondence with D. Patino re AH reviews.	\$330.00	0.6	\$330.00
490.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	0.6	Email correspondence with D. Patino re AH reviews.	\$330.00	0.6	\$330.00
491.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	0.2	Meeting w/ A. Gittleman to approve new reviewers.	\$110.00	0.2	\$110.00
492.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	1.0	Training call for new reviewers with C. Ciecira	\$550.00	1.0	\$550.00
493.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/29/2018	2.3	Assigning AH Reviews to reviewers.	\$1,265.00	2.3	\$1,265.00
494.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Ciecira, E. Hornung, K. Lattner.	\$330.00	0.6	\$330.00
495.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/30/2018	0.6	Discuss review process on t/c w/ K. Lattner, E. Hornung.	\$330.00	0.6	\$330.00
496.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/30/2018	2.4	Review Autoridad de Asesoría Financiera y Agencia Fiscal initial response.	\$1,320.00	2.4	\$1,320.00
497.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	11/30/2018	2.2	Review Loteria Electronica initial response	\$1,210.00	2.2	\$1,210.00
498.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00
499.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/12/2018	1.0	Analyze Process Summary and Completeness Review for Compania de Turismo.	\$225.00	1.0	\$225.00
500.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/12/2018	1.7	Analyze Process Summary and Completeness Review for Compania de Fomento Industrial.	\$382.50	1.7	\$382.50
501.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/12/2018	1.5	Analyze Process Summary and Completeness Review for Corporacion Fondo Seguro Estado.	\$337.50	1.5	\$337.50
502.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/26/2018	0.3	Discuss FI contact list on t/c w/ B. Lindquist.	\$67.50	0.3	\$67.50
503.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/26/2018	2.5	Build FI contact data base.	\$562.50	2.5	\$562.50
504.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	0.1	Discuss FI template on t/c w/ E. Hornung.	\$22.50	0.1	\$22.50
505.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	0.3	Build FI contact data base shell.	\$67.50	0.3	\$67.50
506.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	0.3	Send financial institution access letters.	\$67.50	0.3	\$67.50
507.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	2.7	Create financial institution access letters.	\$607.50	2.7	\$607.50
508.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	2.7	Create financial institution access letters (CONT).	\$607.50	2.7	\$607.50
509.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/27/2018	2.9	Create financial institution access letters.	\$652.50	2.9	\$652.50
510.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	0.3	Discuss FI email processes for FI requests w/ K. Lattner, T. Hudson.	\$67.50	0.3	\$67.50
511.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	0.6	Discuss TeamConnect processes for FI requests w/ T. Hudson, C. Ciecira.	\$135.00	0.6	\$135.00
512.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	0.5	Discuss FI letter tracker on t/c w/ B. Lindquist, T. Hudson.	\$112.50	0.5	\$112.50
513.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	0.7	Upload correct documents to TeamConnect	\$157.50	0.7	\$157.50
514.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	0.8	Upload FI consent documents to TeamConnect.	\$180.00	0.8	\$180.00
515.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	1.4	Update FI Consent Letter Process Tracker.	\$315.00	1.4	\$315.00
516.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	1.6	Send email letters to financial institutions.	\$360.00	1.6	\$360.00
517.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	1.7	Create and update FI Consent Letter Process Tracker.	\$382.50	1.7	\$382.50
518.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/28/2018	1.5	Update FI letter tracker.	\$337.50	1.5	\$337.50
519.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/29/2018	1.7	Update FI Consent Letter Process Tracker and Team Connect (CONT).	\$382.50	1.7	\$382.50
520.	Analyst	Lindquist, Brad	\$225.00	202	Financial Institution Requests	11/29/2018	2.1	Update FI Consent Letter Process Tracker and Team Connect.	\$472.50	2.1	\$472.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-1: Project Manager Role - November											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
521.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/29/2018	2.4	Analyze Process Summary and Completeness Review for Departamento de Educacion.	\$540.00	2.4	\$540.00
522.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	11/29/2018	1.1	Review Autoridad Distrito Centro de Convenciones review tracker.	\$247.50	1.1	\$247.50
523.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/27/2018	1.2	Review Administraci3n de Seguros de Salud de PR.	\$510.00	1.2	\$510.00
524.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$170.00	0.4	\$170.00
525.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/28/2018	0.3	Review Fideicomiso Institucional de la Guardia Nacional initial response.	\$127.50	0.3	\$127.50
526.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/28/2018	0.1	Review Administracion de Servicios Medicos initial response.	\$42.50	0.1	\$42.50
527.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/28/2018	1.0	Review Autoridad de Asesoria Financiera y Agencia Fiscal initial response.	\$425.00	1.0	\$425.00
528.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/28/2018	1.1	Review Administraci3n de Seguros de Salud de PR initial response.	\$467.50	1.1	\$467.50
529.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/29/2018	0.1	Review Administracion de Servicios Medicos initial response.	\$42.50	0.1	\$42.50
530.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/29/2018	0.2	Review Autoridad de Asesoria Financiera y Agencia Fiscal initial response.	\$85.00	0.2	\$85.00
531.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/29/2018	1.2	Review Administracion para el Desarrollo de Empresas Agropecuarias initial response.	\$510.00	1.2	\$510.00
532.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	0.1	Review Administracion de Desarrollo Socioeconomico de la Familia initial response.	\$42.50	0.1	\$42.50
533.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	0.1	Review Oficina de Administracion y Transformacion de los Recursos Humanos initial response.	\$42.50	0.1	\$42.50
534.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	0.4	Review Administracion para el Desarrollo de Empresas Agropecuarias initial response.	\$170.00	0.4	\$170.00
535.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	1.5	Review Fideicomiso Institucional de la Guardia Nacional initial response (cont'd).	\$637.50	1.5	\$637.50
536.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	1.1	Review Administracion de Servicios Medicos - reviewing/translating documents.	\$467.50	1.1	\$467.50
537.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	0.6	Review Comision de Energia initial response.	\$255.00	0.6	\$255.00
538.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	11/30/2018	2.9	Review Administracion de Servicios Medicos initial response.	\$1,232.50	2.9	\$1,232.50
Task Totals							513.4		\$227,182.00	513.4	\$227,182.00
Reduction:										TBD	TBD
TBD											

<p style="text-align: center;">Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-2: Project Manager Role - December</p>											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/3/2018	0.1	Discuss process status on t/c w/ K. Williamson, E. Hornung and K. Lattner.	\$22.50	0.1	\$22.50
2.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/3/2018	0.3	FOMB progress report call.	\$67.50	0.3	\$67.50
3.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/3/2018	0.4	Strategy meeting w K. Williamson, K. Lattner.	\$90.00	0.4	\$90.00
4.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/4/2018	0.3	Meet w K. Williamson, A. Gittleman re: excluded funds.	\$67.50	0.3	\$67.50
5.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$292.50	1.3	\$292.50
6.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/4/2018	0.5	Discuss process tracker with K. Lattner.	\$112.50	0.5	\$112.50
7.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/4/2018	0.9	Review Popular WebCash accounts.	\$202.50	0.9	\$202.50
8.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/4/2018	1.1	Review AAFAF excluded accounts.	\$247.50	1.1	\$247.50
9.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/5/2018	1.2	Draft email to Hacienda re: overseas accounts and Hacienda custody accounts.	\$270.00	1.2	\$270.00
10.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/5/2018	1.5	Review overseas accounts.	\$337.50	1.5	\$337.50
11.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/6/2018	1.8	Draft weekly update email.	\$405.00	1.8	\$405.00
12.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/6/2018	0.8	Draft new process tracker.	\$180.00	0.8	\$180.00
13.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/7/2018	0.3	Call w/ A. Gittleman re: email correspondence w/ Hacienda.	\$67.50	0.3	\$67.50
14.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$112.50	0.5	\$112.50
15.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/7/2018	1.4	Draft new process tracker (cont'd).	\$315.00	1.4	\$315.00
16.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/7/2018	1.6	Review correspondence w/ Hacienda.	\$360.00	1.6	\$360.00
17.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$45.00	0.2	\$45.00
18.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$157.50	0.7	\$157.50
19.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/10/2018	2.1	Training w/ J. Jacobson re: transition.	\$472.50	2.1	\$472.50
20.	Analyst	Cieciura, Caroline	\$225.00	601	Priority AH Review Process	12/10/2018	1.1	Draft email re: Hacienda correspondence to date.	\$247.50	1.1	\$247.50
21.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/11/2018	0.3	Meeting w/ H. Houser, J. Jacobson re: role transition.	\$67.50	0.3	\$67.50
22.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, E. Hornung, J. Jacobson.	\$180.00	0.8	\$180.00
23.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/13/2018	0.9	Train J. Jacobson re: weekly status report emails.	\$202.50	0.9	\$202.50
24.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$112.50	0.5	\$112.50
25.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, K. Lattner, A. Gittleman.	\$90.00	0.4	\$90.00
26.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$112.50	0.5	\$112.50
27.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/19/2018	0.5	Status discussion w/ FOMB, O&B, Internal Team.	\$112.50	0.5	\$112.50
28.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, E. Hornung, J. Jacobson (cont'd).	\$157.50	0.7	\$157.50
29.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/3/2018	2.9	Review Junta de Calidad Ambiental.	\$1,232.50	2.9	\$1,232.50
30.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/3/2018	0.9	Meet with J. Jacobson to discuss Process Summary and Completeness Review process.	\$382.50	0.9	\$382.50
31.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/4/2018	2.8	Review Corporacion de Centro de Bellas Artes.	\$1,190.00	2.8	\$1,190.00
32.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/4/2018	0.9	Meet with J. Jacobson to discuss Process Summary and Completeness Review process (cont'd).	\$382.50	0.9	\$382.50
33.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/18/2018	2.5	Review Loteria Tradicional.	\$1,062.50	2.5	\$1,062.50
34.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/19/2018	1.3	Review Junta Apelacion sobre Construcciones y Lotificaciones.	\$552.50	1.3	\$552.50
35.	Vice President	Cristantiello, Joseph	\$425.00	601	Priority AH Review Process	12/20/2018	1.3	Review Junta Apelacion sobre Construcciones y Lotificaciones (cont'd).	\$552.50	1.3	\$552.50
36.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/1/2018	1.1	Review Oficina Independiente Proteccion al Consumidor.	\$434.50	1.1	\$434.50
37.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/2/2018	2.7	Review Departamento de la Familia.	\$1,066.50	2.7	\$1,066.50
38.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/3/2018	1.2	Review Tribunal de Primera Instancia.	\$474.00	1.2	\$474.00
39.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/3/2018	2.3	Review Administracion de Recursos Naturales.	\$908.50	2.3	\$908.50
40.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/6/2018	0.7	Review Oficina Procurador Veterano.	\$276.50	0.7	\$276.50
41.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/6/2018	2.8	Review Escuela de Artes Plasticas y Diseno.	\$1,106.00	2.8	\$1,106.00
42.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/11/2018	2.1	Review Bank Statements for AHs.	\$829.50	2.1	\$829.50
43.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/17/2018	1.1	Review Administracion de Recursos Naturales.	\$434.50	1.1	\$434.50
44.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/17/2018	1.9	Review Corporacion Proyecto ENLACE Cano Martin Pena.	\$750.50	1.9	\$750.50
45.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/17/2018	2.7	Review Autoridad para el Financiamiento de la Vivienda.	\$1,066.50	2.7	\$1,066.50
46.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/18/2018	0.6	Review Oficina Comisionado de Seguros.	\$237.00	0.6	\$237.00
47.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/18/2018	1.2	Review Consent Letters for AHs.	\$474.00	1.2	\$474.00
48.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/18/2018	2.4	Review Administracion Sistema de Retiro de la Judicatura.	\$948.00	2.4	\$948.00
49.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/19/2018	0.6	Review Autoridad para el Financiamiento de la Vivienda.	\$237.00	0.6	\$237.00
50.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/20/2018	0.5	Review Administracion de Recursos Naturales.	\$197.50	0.5	\$197.50
51.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/20/2018	0.9	Review Autoridad para el Financiamiento de la Vivienda.	\$355.50	0.9	\$355.50
52.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	12/26/2018	0.5	Review Autoridad para el Financiamiento de la Vivienda.	\$197.50	0.5	\$197.50

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Timekeeper Detail				Billing Detail								Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount		
53.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/1/2018	0.3	Draft follow up letter to Departamento de Recursos Naturales y Ambientales.	\$127.50	0.3	\$127.50		
54.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/1/2018	1.1	Review Tribunal General de Justicia.	\$467.50	1.1	\$467.50		
55.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/1/2018	2.1	Review Departamento de Recursos Naturales y Ambientales.	\$892.50	2.1	\$892.50		
56.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/3/2018	0.4	Review Oficina Procurador del Ciudadano.	\$170.00	0.4	\$170.00		
57.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/3/2018	0.4	Draft FOMB follow up letter to Corporacion de las Artes Musicales.	\$170.00	0.4	\$170.00		
58.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/3/2018	2.2	Review Corporacion de las Artes Musicales.	\$935.00	2.2	\$935.00		
59.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	0.6	Review Departamento de Salud and update letter.	\$255.00	0.6	\$255.00		
60.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	0.6	Review Oficina Estatal de Conservación Histórica .	\$255.00	0.6	\$255.00		
61.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	0.3	Draft follow up letter to Comision para la Seguridad en el Transito.	\$127.50	0.3	\$127.50		
62.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	1.3	Review Departamento de Desarrollo Economico and update letter.	\$552.50	1.3	\$552.50		
63.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	1.4	Review Comision para la Seguridad en el Transito.	\$595.00	1.4	\$595.00		
64.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	0.7	Review Oficina Procurador del Ciudadano.	\$297.50	0.7	\$297.50		
65.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/4/2018	1.0	Review Oficina Administracion Tribunales ; summarize Tribunales accounts to N. Ledwidge.	\$425.00	1.0	\$425.00		
66.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/6/2018	2.9	Review Administracion de Vivienda Publica.	\$1,232.50	2.9	\$1,232.50		
67.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/7/2018	1.8	Review Administracion de Vivienda Publica (cont'd).	\$765.00	1.8	\$765.00		
68.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/7/2018	1.8	Draft follow up later for Administracion de Vivienda Publica; discuss with N. Ledwidge.	\$765.00	1.8	\$765.00		
69.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/7/2018	2.8	Review new supporting documents provided for Administracion de Vivienda Publica.	\$1,190.00	2.8	\$1,190.00		
70.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/10/2018	0.5	Review Superintendencia Capitolio.	\$212.50	0.5	\$212.50		
71.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/10/2018	0.5	Review Departamento de Agricultura.	\$212.50	0.5	\$212.50		
72.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/18/2018	1.2	Review AHs and forward consent letters to D Tocci.	\$510.00	1.2	\$510.00		
73.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	12/20/2018	0.9	Review Departamento de Recursos Naturales y Ambientales; update N. Ledwidge.	\$382.50	0.9	\$382.50		
74.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	0.6	Working lunch with K. Lattner.	\$390.00	0.6	\$390.00		
75.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	1.0	Prep for AAFAP; meet with FOMB.	\$650.00	1.0	\$650.00		
76.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	1.1	Review AH bank responses received through 12/3.	\$715.00	1.1	\$715.00		
77.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	0.5	Prep for 4:00 PM call with FOMB.	\$325.00	0.5	\$325.00		
78.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	0.5	Call with E. Fritz; Plan for meeting re: restricted account reviews; email to D&P staff.	\$325.00	0.5	\$325.00		
79.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/3/2018	0.5	IFAT call with the FOMB, A. Gittleman.	\$325.00	0.5	\$325.00		
80.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.4	Call with Emiliano re: review of restricted/unrestricted accounts, memo re: excluded agencies and schedule Friday call with FOMB/OB and D&P to review Title III summary information.	\$260.00	0.4	\$260.00		
81.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, C. Cicciura, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	1.3	\$845.00		
82.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.6	Review preliminary information regarding title III AH bank reporting.	\$390.00	0.6	\$390.00		
83.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.8	Revise list of non-responsive entities for communications to FOMB.	\$520.00	0.8	\$520.00		
84.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, C. Jenkins, A. Gittleman.	\$325.00	0.5	\$325.00		
85.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00		
86.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Draft email to FOMB/counsel re: non responsive AH.	\$325.00	0.5	\$325.00		
87.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Prep for meetings with OB and FOMB.	\$325.00	0.5	\$325.00		
88.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Review and follow up on overseas accounts.	\$325.00	0.5	\$325.00		
89.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Download and scan document production-bank reports from BoA.	\$325.00	0.5	\$325.00		
90.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Review 06/30 bank statements sent by Popular; confirmatory email to KL.	\$325.00	0.5	\$325.00		
91.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/6/2018	0.5	Draft memo re: OB meeting.	\$325.00	0.5	\$325.00		
92.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/6/2018	0.5	Call with A. Gittleman re: status updates including database mgmt.	\$325.00	0.5	\$325.00		
93.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/6/2018	0.5	Draft email re: planning and next steps-Addendum # 3.	\$325.00	0.5	\$325.00		
94.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.9	\$585.00		
95.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, A. Gittleman.	\$325.00	0.5	\$325.00		
96.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, N. Ledwidge, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.5	\$325.00		
97.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/7/2018	0.9	Meet with the FOMB, A. Gittleman, E. Hornung to discuss restrictions.	\$585.00	0.9	\$585.00		
98.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Meet with FOMB, A. Gittleman to discuss status updates.	\$650.00	1.0	\$650.00		
99.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Call with A. Gittleman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00		
100.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	0.4	Update re: weekly reports to clients; memo to team; meet with Keyri Williamson.	\$260.00	0.4	\$260.00		
101.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	0.5	Prep for call with A. Gittleman and C. Jenkins re: revisions to Addendum #3 an; edits and transmission to JEK.	\$325.00	0.5	\$325.00		
102.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Cicciura, E. Hornung.	\$455.00	0.7	\$455.00		
103.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/10/2018	0.5	Review ERS bank account submissions and revisions.	\$325.00	0.5	\$325.00		
104.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/11/2018	0.5	Meet with A. Gittleman, K. Williamson re: AH responses.	\$325.00	0.5	\$325.00		

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-2: Project Manager Role - December												
Timekeeper Detail				Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
105.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/11/2018	0.5	Call with A. Gittleman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00	
106.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/11/2018	1.9	Review responses to AH inquiries and follow up letters.	\$1,235.00	1.9	\$1,235.00	
107.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ E. Hornung, A. Gittleman, N. Ledwidge, K. Lattner, C. Cieciora, J. Jacobson.	\$520.00	0.8	\$520.00	
108.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	1.6	Edit memo to client re: overseas accounts.	\$1,040.00	1.6	\$1,040.00	
109.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with A. Gittleman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.5	\$325.00	
110.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	0.1	Call with N. Ledwidge re: AAFAF meeting.	\$65.00	0.1	\$65.00	
111.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Call re: AAFAF and discussion of next steps with E. Trigo, A. Gittleman.	\$325.00	0.5	\$325.00	
112.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Call with A. Gittleman and programmers re TC reporting capabilities.	\$325.00	0.5	\$325.00	
113.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/12/2018	0.8	Review tracker for AH responses and additional updates.	\$520.00	0.8	\$520.00	
114.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/13/2018	0.9	Review and edit weekly reporting update.	\$585.00	0.9	\$585.00	
115.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/13/2018	1.3	Review AH responses through 12/13.	\$845.00	1.3	\$845.00	
116.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/14/2018	0.6	Call with A. Gittleman to discuss strategy re: overseas accounts.	\$390.00	0.6	\$390.00	
117.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$325.00	0.5	\$325.00	
118.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/14/2018	0.5	Review and revise disclaimer language re: summary of title III AH information.	\$325.00	0.5	\$325.00	
119.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/14/2018	0.5	FOMB bank reporting project status calls.	\$325.00	0.5	\$325.00	
120.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, K. Lattner, C. Cieciora, A. Gittleman.	\$260.00	0.4	\$260.00	
121.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/17/2018	0.5	Draft email and make calls re: open issues.	\$325.00	0.5	\$325.00	
122.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/17/2018	0.5	Call with the FOMB, A. Gittleman re: updates.	\$325.00	0.5	\$325.00	
123.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/17/2018	0.3	Review AH responses though 12/17.	\$195.00	0.3	\$195.00	
124.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ E. Hornung, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$455.00	0.7	\$455.00	
125.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Status discussion w/ FOMB, O&B, Internal Team.	\$325.00	0.5	\$325.00	
126.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00	
127.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Call with A. Gittleman re: recent activities and case management.	\$325.00	0.5	\$325.00	
128.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, A. Gittleman, C. Cieciora, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.5	\$325.00	
129.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.8	Call re status of bank reporting project.	\$520.00	0.8	\$520.00	
130.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/20/2018	0.3	Call with A. Gittleman to discuss project mgmt. .	\$195.00	0.3	\$195.00	
131.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/20/2018	1.5	Review and respond to draft of weekly client update.	\$975.00	1.5	\$975.00	
132.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/20/2018	1.0	Review AH responses from through 12/20.	\$650.00	1.0	\$650.00	
133.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ N. Ledwidge, A. Gittleman, E. Hornung, J. Jacobson, K. Lattner.	\$390.00	0.6	\$390.00	
134.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/21/2018	1.0	Update with FOMB re follow up issues.	\$650.00	1.0	\$650.00	
135.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/21/2018	1.0	Review and discuss communications in connection with non responsive agencies.	\$650.00	1.0	\$650.00	
136.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/21/2018	1.0	Review AH responses through 12/21.	\$650.00	1.0	\$650.00	
137.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	12/24/2018	2.0	Review AH responses from through 12/24.	\$1,300.00	2.0	\$1,300.00	
138.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$455.00	0.7	\$455.00	
139.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/28/2018	0.5	Review draft to Title III summary; update internal team.	\$325.00	0.5	\$325.00	
140.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, A. Gittleman, E.Hornung, K.Lattner, N. Ledwidge.	\$780.00	1.2	\$780.00	
141.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/30/2018	0.5	Schedule meetings in Puerto Rico for January 2019 stay.	\$325.00	0.5	\$325.00	
142.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Jacobson, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.5	\$325.00	
143.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/3/2018	0.5	IFAT call with the FOMB, J. Feltman.	\$325.00	0.5	\$325.00	
144.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, C. Jenkins.	\$325.00	0.5	\$325.00	
145.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/4/2018	0.3	Meet w K. Williamson, C. Cieciora re: excluded funds.	\$195.00	0.3	\$195.00	
146.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with C. Cieciora, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	1.3	\$845.00	
147.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/5/2018	2.0	Meet with Keyri and FOMB team to discuss project and questions.	\$1,300.00	2.0	\$1,300.00	
148.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/5/2018	2.0	Review of AH responses through 12/5.	\$1,300.00	2.0	\$1,300.00	
149.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/6/2018	0.5	Call with J. Feltman re: status updates including database mgmt.	\$325.00	0.5	\$325.00	
150.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/6/2018	1.2	Meet with FOMB, K. Williamson re: COFINA.	\$780.00	1.2	\$780.00	
151.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.3	Call w/ C. Cieciora re: email correspondence w/ Hacienda.	\$195.00	0.3	\$195.00	
152.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.1	Discuss case status and next steps on t/c w/ E. Hornung.	\$65.00	0.1	\$65.00	
153.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.9	\$585.00	
154.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.9	Meet with the FOMB, J. Feltman, E. Hornung to discuss restrictions.	\$585.00	0.9	\$585.00	
155.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, J. Feltman.	\$325.00	0.5	\$325.00	
156.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with N. Ledwidge, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.5	\$325.00	

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit A-2: Project Manager Role - December												
Timekeeper Detail				Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
157.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	12/10/2018	0.6	Discussion w K. Lattner re: Hacienda request and correspondence.	\$390.00	0.6	\$390.00	
158.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciera, E. Hornung.	\$455.00	0.7	\$455.00	
159.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Meet with FOMB, F. Feltman to discuss status updates.	\$650.00	1.0	\$650.00	
160.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Call with J. Feltman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00	
161.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/10/2018	0.6	Meet with K. Williamson, Priscilla, N. Ledwidge.	\$390.00	0.6	\$390.00	
162.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/10/2018	1.5	Review status updates re: large AHs.	\$975.00	1.5	\$975.00	
163.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/11/2018	0.2	Call with Emiliano re: weekly updates.	\$130.00	0.2	\$130.00	
164.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/11/2018	1.4	Review and update templates for reporting purposes.	\$910.00	1.4	\$910.00	
165.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/11/2018	0.5	Meet with J. Feltman, K. Williamson re: AH responses.	\$325.00	0.5	\$325.00	
166.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/11/2018	0.5	Call with J. Feltman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00	
167.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/12/2018	2.0	Meeting at the FOMB to discuss TC database and progression of project.	\$1,300.00	2.0	\$1,300.00	
168.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, E. Hornung, N. Ledwidge, K. Lattner, C. Cieciera, J. Jacobson.	\$520.00	0.8	\$520.00	
169.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Call with J. Feltman and programmers re TC reporting capabilities.	\$325.00	0.5	\$325.00	
170.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Call re: AAFAP and discussion of next steps with E. Trigo, J. Feltman.	\$325.00	0.5	\$325.00	
171.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.5	\$325.00	
172.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/13/2018	0.4	Call w/ E. Hornung re: weekly status update.	\$260.00	0.4	\$260.00	
173.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/13/2018	1.8	Draft memo to FOMB re: updates through 12/13.	\$1,170.00	1.8	\$1,170.00	
174.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/13/2018	2.6	Draft update to Natalie re: IFAT weekly update.	\$1,690.00	2.6	\$1,690.00	
175.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/14/2018	0.6	Call with J. Feltman to discuss strategy re: overseas accounts.	\$390.00	0.6	\$390.00	
176.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/14/2018	1.5	Discuss and develop a plan for the next few weeks with the team.	\$975.00	1.5	\$975.00	
177.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/14/2018	1.6	Prepare for meeting with the FOMB .	\$1,040.00	1.6	\$1,040.00	
178.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciera, E. Hornung.	\$325.00	0.5	\$325.00	
179.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/14/2018	1.2	Review tracker and follow up requests through 12/14.	\$780.00	1.2	\$780.00	
180.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/17/2018	0.2	Call with counsel re: updates.	\$130.00	0.2	\$130.00	
181.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/17/2018	1.1	Develop work plan for the week.	\$715.00	1.1	\$715.00	
182.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/17/2018	1.1	Prepare for update call with the FOMB.	\$715.00	1.1	\$715.00	
183.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, C. Cieciera, K. Lattner.	\$260.00	0.4	\$260.00	
184.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/17/2018	0.5	Call with the FOMB, J. Feltman re: updates.	\$325.00	0.5	\$325.00	
185.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/17/2018	1.4	Review tracker and follow up requests through 12/17.	\$910.00	1.4	\$910.00	
186.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	0.1	Discuss status of various tasks w/ E. Hornung	\$65.00	0.1	\$65.00	
187.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	0.8	Review of emails from team ahead of status call.	\$520.00	0.8	\$520.00	
188.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	1.2	Prep for call with team to discuss billing. Review of billing invoices and provide comments.	\$780.00	1.2	\$780.00	
189.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	1.8	Create an agenda for call with FOMB and plan forward.	\$1,170.00	1.8	\$1,170.00	
190.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Call with J. Feltman re: recent activities and case management.	\$325.00	0.5	\$325.00	
191.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, J. Feltman, C. Cieciera, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.5	\$325.00	
192.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, E. Hornung, K. Lattner, N. Ledwidge, C. Cieciera, J. Jacobson (cont'd).	\$455.00	0.7	\$455.00	
193.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/19/2018	1.0	Review and provide comments on the agenda for FOMB meeting.	\$650.00	1.0	\$650.00	
194.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/20/2018	0.3	Call with J. Feltman to discuss project mgmt. .	\$195.00	0.3	\$195.00	
195.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/20/2018	1.0	Call with the FOMB and counsel.	\$650.00	1.0	\$650.00	
196.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/20/2018	1.2	Prepare for team call.	\$780.00	1.2	\$780.00	
197.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/20/2018	2.2	Prepare weekly update email to FOMB.	\$1,430.00	2.2	\$1,430.00	
198.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/21/2018	1.2	Provide updates to FOMB.	\$780.00	1.2	\$780.00	
199.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/21/2018	2.5	Prepare for call with the FOMB and call with the FOMB.	\$1,625.00	2.5	\$1,625.00	
200.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, E. Hornung, E. Hornung, N. Ledwidge, K. Lattner.	\$390.00	0.6	\$390.00	
201.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/24/2018	0.3	Internal status call with J. Jacobson, E.Hornung.	\$195.00	0.3	\$195.00	
202.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/24/2018	0.3	Prepare agenda ahead of internal call.	\$195.00	0.3	\$195.00	
203.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/24/2018	1.2	Prepare agenda ahead of internal call.	\$780.00	1.2	\$780.00	
204.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/24/2018	2.0	Review AH responses through 12/24.	\$1,300.00	2.0	\$1,300.00	
205.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/26/2018	1.0	Calls to discuss case strategy and roadblocks.	\$650.00	1.0	\$650.00	
206.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/27/2018	2.1	Review database work and plan for reports.	\$1,365.00	2.1	\$1,365.00	
207.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/27/2018	0.7	Develop and communicate work plan for the week.	\$455.00	0.7	\$455.00	
208.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/27/2018	1.0	Calls with team to discuss plan and process forward .	\$650.00	1.0	\$650.00	

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-2: Project Manager Role - December													
Timekeeper Detail				Billing Detail								Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount		
209.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, K.Lattner, N. Ledwidge.	\$780.00	1.2	\$780.00		
210.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/28/2018	1.1	Review of AH follow up .	\$715.00	1.1	\$715.00		
211.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	12/28/2018	1.2	Review AH responses received through 12/27.	\$780.00	1.2	\$780.00		
212.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with J. Jacobson, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.5	\$325.00		
213.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/31/2018	2.0	Review and respond to correspondence re: case.	\$1,300.00	2.0	\$1,300.00		
214.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/2/2018	0.4	Prep call for mtg. w/ AAFAF on t/c w/ K. Lattner.	\$170.00	0.4	\$170.00		
215.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/3/2018	0.2	Discuss process status on t/c w/ K. Williamson, K. Lattner, C. Ciecira (late arrival).	\$85.00	0.2	\$85.00		
216.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, C. Ciecira, K. Lattner, N. Ledwidge.	\$552.50	1.3	\$552.50		
217.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	12/5/2018	2.7	Draft language per request from K. Williamson.	\$1,147.50	2.7	\$1,147.50		
218.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/6/2018	1.7	Update weekly status update email.	\$722.50	1.7	\$722.50		
219.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/6/2018	2.7	Draft weekly status update email.	\$1,147.50	2.7	\$1,147.50		
220.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/6/2018	0.2	Call with N. Ledwidge re: retirement accounts.	\$85.00	0.2	\$85.00		
221.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/7/2018	0.1	Discuss case status and next steps on t/c w/ A. Gittleman.	\$42.50	0.1	\$42.50		
222.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, N. Ledwidge, K. Lattner, C. Caroline .	\$212.50	0.5	\$212.50		
223.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$382.50	0.9	\$382.50		
224.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/7/2018	0.2	Discuss review process on t/c w/ N. Ledwidge.	\$85.00	0.2	\$85.00		
225.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, J. Jacobson, C. Ciecira.	\$85.00	0.2	\$85.00		
226.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Ciecira, J. Jacobson.	\$297.50	0.7	\$297.50		
227.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/10/2018	0.2	Update consent letters, bank account statements for N. Ledwidge.	\$85.00	0.2	\$85.00		
228.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/11/2018	0.1	Discuss AH process tracker w/ N. Ledwidge.	\$42.50	0.1	\$42.50		
229.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, C. Ciecira, J. Jacobson.	\$340.00	0.8	\$340.00		
230.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/12/2018	2.7	Develop draft reporting package per J. Feltman, A. Gittleman comments.	\$1,147.50	2.7	\$1,147.50		
231.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/12/2018	1.7	Configure summary exhibit to work plan language per J. Feltman instruction.	\$722.50	1.7	\$722.50		
232.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/13/2018	1.2	Draft weekly status update email for week ending 12/13.	\$510.00	1.2	\$510.00		
233.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/13/2018	0.4	Calls w/ A. Gittleman re: weekly status update.	\$170.00	0.4	\$170.00		
234.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Ciecira, J. Jacobson.	\$212.50	0.5	\$212.50		
235.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/17/2018	0.3	Discuss AH Process in mtg. w/ K. Williamson.	\$127.50	0.3	\$127.50		
236.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/18/2018	1.4	Review agenda for internal review ahead of strategy discussion w/ FOMB.	\$595.00	1.4	\$595.00		
237.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/18/2018	1.7	Draft agenda for internal review ahead of strategy discussion w/ FOMB.	\$722.50	1.7	\$722.50		
238.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/18/2018	0.1	Discuss status of various tasks w/ A. Gittleman.	\$42.50	0.1	\$42.50		
239.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/18/2018	0.1	Discuss follow up calls w/ N. Ledwidge.	\$42.50	0.1	\$42.50		
240.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/18/2018	0.6	Mtg. w/ AAFAF, N. Ledwidge re: account holder review.	\$255.00	0.6	\$255.00		
241.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, C. Ciecira, N. Ledwidge, J. Jacobson, K. Lattner.	\$212.50	0.5	\$212.50		
242.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/19/2018	0.5	Status discussion w/ FOMB, O&B, Internal Team.	\$212.50	0.5	\$212.50		
243.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Ciecira, J. Jacobson (cont'd).	\$297.50	0.7	\$297.50		
244.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/20/2018	1.6	Draft weekly update as of 12/19.	\$680.00	1.6	\$680.00		
245.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/20/2018	0.7	Revise work plan as supplement to weekly update memo.	\$297.50	0.7	\$297.50		
246.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/20/2018	0.4	Meeting with E. Trigo and N. Ledwidge.	\$170.00	0.4	\$170.00		
247.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, K. Lattner.	\$255.00	0.6	\$255.00		
248.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/24/2018	0.3	Internal catch up w/ A. Gittleman, J. Jacobson.	\$127.50	0.3	\$127.50		
249.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/27/2018	1.9	Draft weekly update as of 12/26.	\$807.50	1.9	\$807.50		
250.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, J. Feltman, N. Ledwidge, J. Jacobson, K. Lattner.	\$297.50	0.7	\$297.50		
251.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, A. Gittleman, K.Lattner, N. Ledwidge.	\$510.00	1.2	\$510.00		
252.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/28/2018	1.7	Draft memo re: comprehensive process and progress.	\$722.50	1.7	\$722.50		
253.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/28/2018	1.4	Draft processed outstanding schedule for status meeting.	\$595.00	1.4	\$595.00		
254.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge.	\$212.50	0.5	\$212.50		
255.	Vice President	Hornung, Eric	\$425.00	601	Priority AH Review Process	12/31/2018	2.7	Draft memo re: Hacienda inquiry.	\$1,147.50	2.7	\$1,147.50		
256.	Vice President	Houser, Harley	\$425.00	999	Case Status & Strategy	12/11/2018	0.3	Meeting w/ C. Ciecira, J. Jacobson re: role transition.	\$127.50	0.3	\$127.50		
257.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	12/2/2018	2.9	Review Salud Correccional.	\$1,145.50	2.9	\$1,145.50		
258.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	12/3/2018	2.1	Review Cuerpo de Bomberos.	\$829.50	2.1	\$829.50		
259.	Senior Associate	Hudson, Tremaine	\$395.00	201	Account Holder Requests	12/10/2018	2.0	Review bank statements for AHs.	\$790.00	2.0	\$790.00		
260.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/3/2018	0.9	Review Oficina de Gerencia y Presupuesto.	\$202.50	0.9	\$202.50		

Duff & Phelps LLC													
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period													
(November 1, 2018 through January 31, 2019)													
Exhibit A-2: Project Manager Role - December													
	Timekeeper Detail			Billing Detail							Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)			Total Fees for Each Task	Hours	Amount
261.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/4/2018	2.1	Update AH Response file (emails date: 11/29).			\$472.50	2.1	\$472.50
262.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/4/2018	0.9	Continue training J. Crisantiello on "Process Summary and Completeness Review" process.			\$202.50	0.9	\$202.50
263.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.1	Review Agencia Estatal para el Manejo de Emergencias y Administracion de Desastres.			\$247.50	1.1	\$247.50
264.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.1	Review Administracion de la Industria y el Deporte Hipico.			\$247.50	1.1	\$247.50
265.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	0.9	Review Court of Appeals.			\$202.50	0.9	\$202.50
266.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.0	Review Oficina del Procurador del Cuidadano.			\$225.00	1.0	\$225.00
267.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.7	Review Oficina Contralor Electoral.			\$382.50	1.7	\$382.50
268.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.8	Review Oficina Estatal de Conservacion Historica.			\$405.00	1.8	\$405.00
269.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	1.4	Review Comision para la Seguridad en el Transito.			\$315.00	1.4	\$315.00
270.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/4/2018	2.1	Review Administracion de los Sistemas de Retiro de los Empleados del Gobierno y la Judicatura.			\$472.50	2.1	\$472.50
271.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/5/2018	1.9	Update AH Response file (emails date: 11/29 cont'd).			\$427.50	1.9	\$427.50
272.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/5/2018	2.9	Update AH Response file (emails date: 12/1).			\$652.50	2.9	\$652.50
273.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/6/2018	2.9	Update AH Response file (emails date: 12/2).			\$652.50	2.9	\$652.50
274.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/6/2018	1.8	Review Oficina Estatal de Conservacion Historica.			\$405.00	1.8	\$405.00
275.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/6/2018	1.1	Review Comision para la Seguridad en el Transito.			\$247.50	1.1	\$247.50
276.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/6/2018	1.2	Review Oficina del Procurador del Cuidadano.			\$270.00	1.2	\$270.00
277.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/7/2018	1.7	Update AH Response file (emails date: 12/5).			\$382.50	1.7	\$382.50
278.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/7/2018	1.2	Review Tribunal de Apelaciones.			\$270.00	1.2	\$270.00
279.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/7/2018	1.8	Review Administracion de la Industria y el Deporte Hipico.			\$405.00	1.8	\$405.00
280.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/7/2018	0.7	Review Agencia Estatal para el Manejo de Emergencias y Administracion de Desastres.			\$157.50	0.7	\$157.50
281.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/7/2018	0.8	Review Administración de Desarrollo Laboral.			\$180.00	0.8	\$180.00
282.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, E. Hornung, C. Cieciura.			\$45.00	0.2	\$45.00
283.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/10/2018	2.1	Training with C.Cieciura RE: Transition.			\$472.50	2.1	\$472.50
284.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciura, E. Hornung.			\$157.50	0.7	\$157.50
285.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/10/2018	1.8	Upload documents to SharePoint for O&B.			\$405.00	1.8	\$405.00
286.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/11/2018	0.7	Update AH Response file (emails date: 12/6-12/8).			\$157.50	0.7	\$157.50
287.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/11/2018	0.3	Training with C.Cieciura RE: Introduction to Harley (LMC).			\$67.50	0.3	\$67.50
288.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/11/2018	1.7	Locate Bank Statements for Priority AH.			\$382.50	1.7	\$382.50
289.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/11/2018	2.7	Reconcile TeamConnect AH information against AAFAP/Hacienda file.			\$607.50	2.7	\$607.50
290.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/12/2018	0.4	Update AH response file RE: Follow-Up emails sent.			\$90.00	0.4	\$90.00
291.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/12/2018	1.2	Update AH Response file (emails date: 12/9-12/10).			\$270.00	1.2	\$270.00
292.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/12/2018	1.2	Update AH Response file (emails date: 12/11).			\$270.00	1.2	\$270.00
293.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, C. Cieciura, E. Hornung.			\$180.00	0.8	\$180.00
294.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/12/2018	0.9	Produce a list of AH that have AAFAP listed as a contact with C.Cieciura.			\$202.50	0.9	\$202.50
295.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/13/2018	0.7	Update AH response file RE: Follow-Up emails sent (cont'd).			\$157.50	0.7	\$157.50
296.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/13/2018	1.7	Update AH Response file (emails date: 12/12).			\$382.50	1.7	\$382.50
297.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/13/2018	0.9	Train with C.Cieciura RE: Weekly Status Report Email.			\$202.50	0.9	\$202.50
298.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciura, E. Hornung.			\$112.50	0.5	\$112.50
299.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/17/2018	0.3	Update AH Response file (emails date: 12/15).			\$67.50	0.3	\$67.50
300.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/17/2018	1.3	Update AH Response file (emails date: 12/14).			\$292.50	1.3	\$292.50
301.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/17/2018	2.1	Update AH Response file (emails date: 12/13).			\$472.50	2.1	\$472.50
302.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with K. Lattner, J. Feltman, C. Cieciura, A. Gittleman.			\$90.00	0.4	\$90.00
303.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/17/2018	1.1	Upload documents to SharePoint for O&B.			\$247.50	1.1	\$247.50
304.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/18/2018	0.3	Update AH Response file (emails date: 12/15) (cont'd).			\$67.50	0.3	\$67.50
305.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/18/2018	1.8	Update AH Response file (emails date: 12/15-12/16).			\$405.00	1.8	\$405.00
306.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/19/2018	0.3	Update AH Response file (emails date: 12/17).			\$67.50	0.3	\$67.50
307.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	12/19/2018	1.0	Update AH Response file (emails date: 12/18).			\$225.00	1.0	\$225.00
308.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciura, K. Lattner.			\$112.50	0.5	\$112.50
309.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/19/2018	0.5	Status discussion w/ FOMB, O&B, Internal Team.			\$112.50	0.5	\$112.50
310.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciura, E. Hornung (cont'd).			\$157.50	0.7	\$157.50
311.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/19/2018	1.0	AH Process Review - Hacienda.			\$225.00	1.0	\$225.00
312.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/19/2018	2.4	Review Asignaciones Bajo la Custodia de Hacienda.			\$540.00	2.4	\$540.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-2: Project Manager Role - December												
Timekeeper Detail				Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
313.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/19/2018	2.6	AH Process Review - Hacienda (cont'd).	\$585.00	2.6	\$585.00	
314.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/20/2018	1.0	Review Autoridad para el Financiamiento de la Infraestructura.	\$225.00	1.0	\$225.00	
315.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/20/2018	1.0	Review Administracion de Compensaciones por Accidentes de Automoviles.	\$225.00	1.0	\$225.00	
316.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/20/2018	2.5	Review Autoridad de Carreteras y Transportacion.	\$562.50	2.5	\$562.50	
317.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, K. Lattner.	\$135.00	0.6	\$135.00	
318.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/24/2018	0.3	Internal status call with A. Gittleman, E. Hornung.	\$67.50	0.3	\$67.50	
319.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/24/2018	1.2	Review Administracion de Compensaciones por Accidentes de Automoviles.	\$270.00	1.2	\$270.00	
320.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/24/2018	1.5	Review Administracion de Compensaciones por Accidentes de Automoviles.	\$337.50	1.5	\$337.50	
321.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/26/2018	0.4	Review Autoridad de Edificios Publicos - Review of docs.	\$90.00	0.4	\$90.00	
322.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/26/2018	2.6	Review Compania de Turismo.	\$585.00	2.6	\$585.00	
323.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/26/2018	2.9	Review Autoridad de Edificios Publicos - Translating docs.	\$652.50	2.9	\$652.50	
324.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Feltman, K. Lattner.	\$157.50	0.7	\$157.50	
325.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/27/2018	1.5	Check Hacienda accounts against TeamConnect database.	\$337.50	1.5	\$337.50	
326.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/27/2018	2.1	Review Autoridad de Edificios Publicos - Update Process Tracker.	\$472.50	2.1	\$472.50	
327.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/27/2018	2.9	Review Autoridad de Edificios Publicos - Review docs (cont'd).	\$652.50	2.9	\$652.50	
328.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$270.00	1.2	\$270.00	
329.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/28/2018	1.3	Review Autoridad de Edificios Publicos - Summarize info for final reviewer.	\$292.50	1.3	\$292.50	
330.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/30/2018	1.0	Download documents from TeamConnect for Autoridad de Edificios Publicos.	\$225.00	1.0	\$225.00	
331.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$112.50	0.5	\$112.50	
332.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/31/2018	0.3	Update bank account report for E. Hornung.	\$67.50	0.3	\$67.50	
333.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	12/31/2018	0.3	Compose email to FOMB RE: clarification of relationship between AH 00048 and 00139.	\$67.50	0.3	\$67.50	
334.	Managing Director	Jenkins, Carl	\$650.00	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, A. Gittleman.	\$325.00	0.5	\$325.00	
335.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/2/2018	0.3	Draft follow-up letter for Junta de Plantificacion.	\$67.50	0.3	\$67.50	
336.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/2/2018	0.3	Draft follow-up letter for Comision de Investigacion.	\$67.50	0.3	\$67.50	
337.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/3/2018	0.6	Draft follow-up letter for Administracion de Familias y Ninos.	\$135.00	0.6	\$135.00	
338.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	12/4/2018	0.6	Email correspondence with N. Ledwidge and K. Lattner to confirm data and AH status.	\$135.00	0.6	\$135.00	
339.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/5/2018	1.3	Review Administracion de Los Sistemas de Retiro de Los Empleados del Gobierno y la Judicatura.	\$292.50	1.3	\$292.50	
340.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/5/2018	0.7	Draft follow-up letter for Administracion de Los Sistemas de Retiro de Los Empleados del Gobierno y la Judicatura.	\$157.50	0.7	\$157.50	
341.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/6/2018	0.3	Review Corporacion de las Artes Escenico-Musicales de Puerto Rico.	\$67.50	0.3	\$67.50	
342.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/6/2018	0.3	Review Oficina del Gobernador.	\$67.50	0.3	\$67.50	
343.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/7/2018	0.6	Draft follow-up letter for Oficina del Gobernador.	\$135.00	0.6	\$135.00	
344.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/7/2018	0.4	Draft follow-up letter for Corporacion de las Artes Escenico-Musicales de Puerto Rico.	\$90.00	0.4	\$90.00	
345.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/10/2018	0.9	Review Priority Account Holders for the purpose of locating and consolidating bank statements.	\$202.50	0.9	\$202.50	
346.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/21/2018	1.1	Reviewed responses to follow-up letters and analyzed and consolidated new data and documents.	\$247.50	1.1	\$247.50	
347.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/24/2018	1.6	Compare response excel template to ADFAN file for Administracion de Familias y Ninos.	\$360.00	1.6	\$360.00	
348.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/24/2018	0.2	Update D. Patino re: status of Administracion de Familias y Ninos.	\$45.00	0.2	\$45.00	
349.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/26/2018	0.3	Update D. Patino re: status of Administracion de Familias y Ninos.	\$67.50	0.3	\$67.50	
350.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/26/2018	0.8	Compare consolidated material for Administracion de Familias y Ninos to data on TC.	\$180.00	0.8	\$180.00	
351.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/26/2018	1.3	Review Administracion de Familias y Ninos.	\$292.50	1.3	\$292.50	
352.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/26/2018	2.1	Review Cuentas de Banco, Enmendado, and Corregido files for Administracion de Familias y Ninos.	\$472.50	2.1	\$472.50	
353.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/27/2018	1.6	Review Junta Reglamentadora de Telecomunicaciones.	\$360.00	1.6	\$360.00	
354.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/27/2018	1.4	Review Junta de Calidad Ambiental.	\$315.00	1.4	\$315.00	
355.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	12/27/2018	0.3	Review Oficina Contralor Electoral.	\$67.50	0.3	\$67.50	
356.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	12/24/2018	0.3	General training/overview of TeamConnect database with J. Jacobson.	\$118.50	0.3	\$118.50	
357.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/1/2018	1.5	Review Comision de Desarrollo Cooperativo	\$825.00	1.5	\$825.00	
358.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/2/2018	0.4	Prep call for mtg. w/ AAFAF on t/c w/ E. Hornung.	\$220.00	0.4	\$220.00	
359.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/2/2018	1.6	Review Comision Estatal de Elecciones.	\$880.00	1.6	\$880.00	
360.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/3/2018	0.9	Discussion with K. Williamson on status of TC and outstanding items.	\$495.00	0.9	\$495.00	
361.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/3/2018	0.6	Working lunch with J. Feltman	\$330.00	0.6	\$330.00	
362.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/3/2018	0.4	Strategy meeting w K. Williamson, C. Cieciora.	\$220.00	0.4	\$220.00	
363.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/3/2018	0.2	Discuss process status on t/c w/ K. Williamson, E. Hornung and C. Cieciora (late arrival).	\$110.00	0.2	\$110.00	
364.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/3/2018	1.6	Email correspondence re: questions on AH review process.	\$880.00	1.6	\$880.00	

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit A-2: Project Manager Role - December												
	Timekeeper Detail			Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
365.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/3/2018	2.9	Review Priority AH for information received through 12/2.	\$1,595.00	2.9	\$1,595.00	
366.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/4/2018	0.7	Catch up with K. Williamson on AH reviews and TC status of uploading issues.	\$385.00	0.7	\$385.00	
367.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, C. Cieciura, N. Ledwidge.	\$715.00	1.3	\$715.00	
368.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/4/2018	0.6	Update N. Ledwidge on AH review status.	\$330.00	0.6	\$330.00	
369.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/4/2018	2.9	Review Priority AH for information received through 12/3.	\$1,595.00	2.9	\$1,595.00	
370.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/5/2018	1.9	Review of Hacienda FIs in US and abroad.	\$1,045.00	1.9	\$1,045.00	
371.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/5/2018	1.9	Review Priority AH for information received through 12/5.	\$1,045.00	1.9	\$1,045.00	
372.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/5/2018	2.5	Review language for AH email.	\$1,375.00	2.5	\$1,375.00	
373.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/5/2018	2.6	Review Priority AH for information received through 12/4.	\$1,430.00	2.6	\$1,430.00	
374.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	12/7/2018	0.8	Review Hacienda response and related review of previous correspondence.	\$440.00	0.8	\$440.00	
375.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, C. Caroline .	\$275.00	0.5	\$275.00	
376.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/7/2018	2.1	Review Priority AH for information received through 12/7.	\$1,155.00	2.1	\$1,155.00	
377.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	12/10/2018	0.6	Discussion w A. Gittleman re: Hacienda request and correspondence.	\$330.00	0.6	\$330.00	
378.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ E. Hornung, N. Ledwidge, J. Jacobson, C. Cieciura.	\$110.00	0.2	\$110.00	
379.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, C. Cieciura, E. Hornung.	\$385.00	0.7	\$385.00	
380.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/10/2018	0.4	Update N. Ledwidge on AH follow up calls and plan .	\$220.00	0.4	\$220.00	
381.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/10/2018	2.4	Review Priority AH for information received through 12/10.	\$1,320.00	2.4	\$1,320.00	
382.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/11/2018	2.8	Review Priority AH for information received through 12/11.	\$1,540.00	2.8	\$1,540.00	
383.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/11/2018	2.9	Review follow up letters received through 12/10.	\$1,595.00	2.9	\$1,595.00	
384.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/11/2018	0.6	Update N. Ledwidge on AH follow up calls and overall review process.	\$330.00	0.6	\$330.00	
385.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, E. Hornung, C. Cieciura, J. Jacobson.	\$440.00	0.8	\$440.00	
386.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/12/2018	2.9	Call AHs on the Top 20 AH list to set up meetings.	\$1,595.00	2.9	\$1,595.00	
387.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/13/2018	0.8	Review priority tracker and update.	\$440.00	0.8	\$440.00	
388.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/13/2018	2.6	Review Priority AH for information received through 12/12.	\$1,430.00	2.6	\$1,430.00	
389.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/13/2018	2.9	Call AHs on the Top 20 AH list to set up meetings (cont'd).	\$1,595.00	2.9	\$1,595.00	
390.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, C. Cieciura, E. Hornung.	\$275.00	0.5	\$275.00	
391.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/14/2018	0.6	Correspond with team re: AH process.	\$330.00	0.6	\$330.00	
392.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, C. Cieciura, A. Gittleman.	\$220.00	0.4	\$220.00	
393.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/17/2018	2.2	Review Priority AH for information received through 12/14.	\$1,210.00	2.2	\$1,210.00	
394.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciura, J. Jacobson (cont'd).	\$385.00	0.7	\$385.00	
395.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciura, J. Jacobson.	\$275.00	0.5	\$275.00	
396.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/19/2018	2.5	Review Priority AH for information received through 12/17.	\$1,375.00	2.5	\$1,375.00	
397.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/20/2018	2.3	Review Priority AH for information received through 12/19.	\$1,265.00	2.3	\$1,265.00	
398.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, E. Hornung.	\$330.00	0.6	\$330.00	
399.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/21/2018	2.1	Review Priority AH for information received through 12/20.	\$1,155.00	2.1	\$1,155.00	
400.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/26/2018	1.9	Review Priority AH for information received through 12/25.	\$1,045.00	1.9	\$1,045.00	
401.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, J. Feltman.	\$385.00	0.7	\$385.00	
402.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/27/2018	1.2	Review Priority AH for information received through 12/26.	\$660.00	1.2	\$660.00	
403.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, A. Gittleman, N. Ledwidge.	\$660.00	1.2	\$660.00	
404.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/28/2018	1.9	Review Priority AH for information received through 12/27.	\$1,045.00	1.9	\$1,045.00	
405.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, J. Jacobson, N. Ledwidge.	\$275.00	0.5	\$275.00	
406.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	12/31/2018	1.9	Review Priority AH for information received through 12/31.	\$1,045.00	1.9	\$1,045.00	
407.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/1/2018	1.6	Review Fideicomiso Institucional de la Guardia Nacional.	\$880.00	1.6	\$880.00	
408.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/1/2018	1.7	Review Administracion para el Desarrollo de Empresas Agropecuarias.	\$935.00	1.7	\$935.00	
409.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/1/2018	1.9	Review Tribunal General de Justicia.	\$1,045.00	1.9	\$1,045.00	
410.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/2/2018	1.2	Review Autoridad de Tierras.	\$660.00	1.2	\$660.00	
411.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/2/2018	1.5	Review Departamento de la Vivienda.	\$825.00	1.5	\$825.00	
412.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/2/2018	1.6	Review Departamento de Educacion.	\$880.00	1.6	\$880.00	
413.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/2/2018	1.8	Review Autoridad Distrito Centro de Convenciones.	\$990.00	1.8	\$990.00	
414.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	0.1	Call with D. Patino re Banco de Gubernmental issue.	\$55.00	0.1	\$55.00	
415.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	0.4	Review Corporacion de Seguros Agricolas (partial review).	\$220.00	0.4	\$220.00	
416.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.8	Update tracker and assign AH reviews to preliminary reviewers.	\$990.00	1.8	\$990.00	

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit A-2: Project Manager Role - December												
	Timekeeper Detail			Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
417.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.6	Review Junta Reglamentadora de Telecomunicaciones.	\$880.00	1.6	\$880.00	
418.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.6	Review Corporacion de las Artes Musicales.	\$880.00	1.6	\$880.00	
419.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.3	Review Consejo de Educacion.	\$715.00	1.3	\$715.00	
420.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.4	Review Instituto de Cultura Puertorriquena.	\$770.00	1.4	\$770.00	
421.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.5	Review Corporacion Conservatorio de Musica de PR.	\$825.00	1.5	\$825.00	
422.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/3/2018	1.0	Review Departamento de Recursos Naturales y Ambientales.	\$550.00	1.0	\$550.00	
423.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, C. Ciecira.	\$715.00	1.3	\$715.00	
424.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/4/2018	1.4	Review Departamento de Correccion y Rehabilitacion.	\$770.00	1.4	\$770.00	
425.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/4/2018	1.2	Review Compania para el Desarrollo Integral de la Peninsula de Cantera.	\$660.00	1.2	\$660.00	
426.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/4/2018	1.3	Review Guardia National.	\$715.00	1.3	\$715.00	
427.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/4/2018	1.9	Update tracker and reassign AH reviews across reviewers.	\$1,045.00	1.9	\$1,045.00	
428.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/4/2018	1.1	Review Puerto Rico Energy Bureau (formerly known as Puerto Rico Energy Comission).	\$605.00	1.1	\$605.00	
429.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	2.3	Review BANCO DE DESARROLLO ECONOMICO .	\$1,265.00	2.3	\$1,265.00	
430.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	0.8	Review Autoridad de Desperdicios Solidos.	\$440.00	0.8	\$440.00	
431.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	1.2	Review restriction documents for Autoridad de Desperdicios Solidos.	\$660.00	1.2	\$660.00	
432.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	0.4	Prepare and issue updated reviewer allocation and instructions on review process.	\$220.00	0.4	\$220.00	
433.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	0.7	Finalize and issue follow up letter - Autoridad de Desperdicios Solidos.	\$385.00	0.7	\$385.00	
434.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/5/2018	1.4	Follow up with reviewers on progress, updates and maintenance of tracker.	\$770.00	1.4	\$770.00	
435.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	1.3	Follow up with reviewers on progress, updates and maintenance of tracker.	\$715.00	1.3	\$715.00	
436.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	1.4	Emails to FOMB, C. Ciecira and discussions with D. Tocci to arrange upload of follow up letters to TC.	\$770.00	1.4	\$770.00	
437.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	1.7	Review ADMINISTRACIÓN DE SERVICIOS MÉDICOS DE PUERTO RICO .	\$935.00	1.7	\$935.00	
438.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	0.8	Finalize and Issue follow up letter for Administracion Sistema de Retiro.	\$440.00	0.8	\$440.00	
439.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	0.8	Review bank account information for Adm.Sistema de Retiro.	\$440.00	0.8	\$440.00	
440.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	0.4	Review restrictions for Administracion Sistema de Retiro.	\$220.00	0.4	\$220.00	
441.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/6/2018	0.2	Call with E. Hornung re: retirement accounts.	\$110.00	0.2	\$110.00	
442.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/7/2018	1.1	Internal Call with A. Gittleman, J. Feltman, E. Hornung, C. Caroline .	\$605.00	1.1	\$605.00	
443.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$275.00	0.5	\$275.00	
444.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/7/2018	0.2	Discuss review process on t/c w/ E. Hornung.	\$110.00	0.2	\$110.00	
445.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/7/2018	0.2	Email team re: locating bank statements.	\$110.00	0.2	\$110.00	
446.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/7/2018	1.3	Follow up with reviewers on progress, updates and maintenance of tracker.	\$715.00	1.3	\$715.00	
447.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/7/2018	1.1	Review Administracion de Vivienda.	\$605.00	1.1	\$605.00	
448.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/7/2018	1.8	Follow up with reviewers on progress, updates and maintenance of tracker.	\$990.00	1.8	\$990.00	
449.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/8/2018	0.3	Email to A. Gittleman and J. Feltman RE: example of follow letter.	\$165.00	0.3	\$165.00	
450.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/8/2018	0.4	Finalize and Issue follow up letter for Administracion de Vivienda.	\$220.00	0.4	\$220.00	
451.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/8/2018	1.4	Review bank account information for Administracion de Vivienda.	\$770.00	1.4	\$770.00	
452.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/8/2018	1.6	Review restrictions for Administracion de Vivienda.	\$880.00	1.6	\$880.00	
453.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, E. Hornung, J. Jacobson, C. Ciecira.	\$110.00	0.2	\$110.00	
454.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, C. Ciecira, E. Hornung.	\$385.00	0.7	\$385.00	
455.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/10/2018	0.8	Introductory meetings with FOMB team inc. J. Calderon, M. K. Williamson.	\$440.00	0.8	\$440.00	
456.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/10/2018	0.6	Schedule AH follow up calls.	\$330.00	0.6	\$330.00	
457.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/10/2018	0.6	Meet with K. Williamson, Priscilla, A.Gittleman.	\$330.00	0.6	\$330.00	
458.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/11/2018	0.2	Update draft memo in follow up email to J. Feltman, A. Gittleman.	\$110.00	0.2	\$110.00	
459.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	1.2	Review Banco de Desarrollo Economico with J. Calderon.	\$660.00	1.2	\$660.00	
460.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	1.2	Reviewing Vivienda Publica with J. Calderon.	\$660.00	1.2	\$660.00	
461.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	1.4	Review and update priority review tracker.	\$770.00	1.4	\$770.00	
462.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	1.6	Review Seguros de Salud with J. Calderon.	\$880.00	1.6	\$880.00	
463.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.1	Discuss AH process tracker w/ E. Hornung.	\$55.00	0.1	\$55.00	
464.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.1	Update AH responses to K. Lattner.	\$55.00	0.1	\$55.00	
465.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.2	Provide update re: consent letters, bank account statements to E. Hornung.	\$110.00	0.2	\$110.00	
466.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.3	Update draft memo re: summary exhibit of material accounts for J. Feltman.	\$165.00	0.3	\$165.00	
467.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.4	Emails to non-responsive AH's.	\$220.00	0.4	\$220.00	
468.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.5	Call with University of Puerto Rico.	\$275.00	0.5	\$275.00	

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit A-2: Project Manager Role - December												
	Timekeeper Detail			Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
469.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/11/2018	0.6	Call with Samuel Carlo re Banco de Desarrollo Economico.	\$330.00	0.6	\$330.00	
470.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, E. Hornung, K. Lattner, C. Cieciera, J. Jacobson.	\$440.00	0.8	\$440.00	
471.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$275.00	0.5	\$275.00	
472.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/12/2018	0.1	Call with J. Feltman re: AAFAP meeting.	\$55.00	0.1	\$55.00	
473.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/12/2018	0.9	Call unresponsive AH's.	\$495.00	0.9	\$495.00	
474.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/12/2018	1.6	Review ADS with J. Calderon, Ana T. Ortiz.	\$880.00	1.6	\$880.00	
475.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/12/2018	1.8	Review Corporacion Fondo Seguro Estado with J. Calderon.	\$990.00	1.8	\$990.00	
476.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/12/2018	2.3	Review Sistema de Retiro.	\$1,265.00	2.3	\$1,265.00	
477.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	0.3	Email Robert Cano Lopez to request meeting.	\$165.00	0.3	\$165.00	
478.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	1.1	Review Agropecurias Empresa.	\$605.00	1.1	\$605.00	
479.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	0.7	Update FOMB email - email Keyri Williamson, team discussion.	\$385.00	0.7	\$385.00	
480.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	0.8	Review Dept of Labour.	\$440.00	0.8	\$440.00	
481.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	1.4	Review Dept. Trabajo y Recursos.	\$770.00	1.4	\$770.00	
482.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	1.4	Review National Guard.	\$770.00	1.4	\$770.00	
483.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	1.6	Review Banco Gubernamaental with J. Calderon.	\$880.00	1.6	\$880.00	
484.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/13/2018	1.6	Reconcile and update AH responses received in TC vs our tracker.	\$880.00	1.6	\$880.00	
485.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, C. Cieciera, E. Hornung.	\$275.00	0.5	\$275.00	
486.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/14/2018	0.1	Email Robert Cano Lopez to schedule meeting.	\$55.00	0.1	\$55.00	
487.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/14/2018	2.4	Review follow up responses received from AH's.	\$1,320.00	2.4	\$1,320.00	
488.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/15/2018	0.4	Email COFINA copies of associated agency follow up letters.	\$220.00	0.4	\$220.00	
489.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/15/2018	0.5	Finalize and issue COFINA follow up letter.	\$275.00	0.5	\$275.00	
490.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/15/2018	0.6	Update tracker and email updated instructions to review team.	\$330.00	0.6	\$330.00	
491.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/17/2018	0.4	Review of PREPA banking info. received.	\$220.00	0.4	\$220.00	
492.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/17/2018	1.8	Update and maintain tracker and run TC reports.	\$990.00	1.8	\$990.00	
493.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/17/2018	1.1	Review COFINA Account Holder info. for AAFAP meeting.	\$605.00	1.1	\$605.00	
494.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	0.1	Discuss follow up calls w/ E. Hornung.	\$55.00	0.1	\$55.00	
495.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	0.4	Field AH follow up calls.	\$220.00	0.4	\$220.00	
496.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	0.6	Mtg. w/ AAFAP, E. Hornung re: account holder review.	\$330.00	0.6	\$330.00	
497.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	1.4	Review Admin. Seguridad Salud.	\$770.00	1.4	\$770.00	
498.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	1.5	Meeting with Roberto Lopez, AAFAP with E. Hornung.	\$825.00	1.5	\$825.00	
499.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	1.6	Review of Sistema Retiro banking info.	\$880.00	1.6	\$880.00	
500.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	1.6	Update and maintain Prioritized Review Tracker.	\$880.00	1.6	\$880.00	
501.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/18/2018	1.8	Review of UPR AH info including scanned info. from binder.	\$990.00	1.8	\$990.00	
502.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, E. Hornung, C. Cieciera, J. Jacobson (cont'd).	\$385.00	0.7	\$385.00	
503.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, E. Hornung, C. Cieciera, J. Jacobson.	\$275.00	0.5	\$275.00	
504.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/19/2018	0.2	Review and send agenda/work program.	\$110.00	0.2	\$110.00	
505.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	1.6	Call AH re follow up letters.	\$880.00	1.6	\$880.00	
506.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	1.9	Update tracker and communicate updated instructions to review team.	\$1,045.00	1.9	\$1,045.00	
507.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	1.4	Review info received; call with Dept. of Public Housing.	\$770.00	1.4	\$770.00	
508.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	1.4	Coordinate reviewers availability. Email to and call with D. Patino re instructions on completing Final reviews.	\$770.00	1.4	\$770.00	
509.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	1.2	Review of UPR AH info including scanned info. from binder (cont'd).	\$660.00	1.2	\$660.00	
510.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/19/2018	0.3	Call with D. Patino to discuss final reviews of response letters.	\$165.00	0.3	\$165.00	
511.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/20/2018	0.4	Meeting with E. Trigo and E.Hornung.	\$220.00	0.4	\$220.00	
512.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/20/2018	0.6	Email review team re follow up responses received.	\$330.00	0.6	\$330.00	
513.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/20/2018	1.6	Review and summarize tracker.	\$880.00	1.6	\$880.00	
514.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/20/2018	0.2	Review and respond to weekly update email.	\$110.00	0.2	\$110.00	
515.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, J. Jacobson, K. Lattner.	\$330.00	0.6	\$330.00	
516.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/21/2018	2.8	Review and update tracker.	\$1,540.00	2.8	\$1,540.00	
517.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/21/2018	0.2	Update D. Patino re: Final reviews.	\$110.00	0.2	\$110.00	
518.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/21/2018	0.3	Discussion with S. Sablok re: AH review.	\$165.00	0.3	\$165.00	
519.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/21/2018	0.3	Review AH issues raised by S. Sablok.	\$165.00	0.3	\$165.00	
520.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, J. Feltman, J. Jacobson, K. Lattner.	\$385.00	0.7	\$385.00	

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	Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
521.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/27/2018	0.2	Review tracker ahead of Internal call on 12/27.	\$110.00	0.2	\$110.00	
522.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, K.Lattner, A. Gittleman.	\$660.00	1.2	\$660.00	
523.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, J. Jacobson.	\$275.00	0.5	\$275.00	
524.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	12/31/2018	0.2	Review tracker ahead of Internal call on 12/31.	\$110.00	0.2	\$110.00	
525.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/2/2018	2.1	Review Consejo de Educacion.	\$472.50	2.1	\$472.50	
526.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/2/2018	1.7	Review Departamento de la Vivienda.	\$382.50	1.7	\$382.50	
527.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/3/2018	0.9	Review Autoridad para el Financiamiento de Facilidades Industriales, Turisticas, Educativas, Medicas y de Control Ambiental.	\$202.50	0.9	\$202.50	
528.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/3/2018	0.5	Review Oficina de Exencion Contributiva Industrial.	\$112.50	0.5	\$112.50	
529.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/3/2018	1.7	Review Compania para el Desarrollo Integral de la Peninsula de Cantera.	\$382.50	1.7	\$382.50	
530.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/4/2018	0.4	Review Oficina Procurador General.	\$90.00	0.4	\$90.00	
531.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/4/2018	0.4	Review Oficina de Procurador del Paciente Beneficiario de la Reforma de Salud.	\$90.00	0.4	\$90.00	
532.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/4/2018	2.4	Review Junta de Gobierno Servicio 9-1-1.	\$540.00	2.4	\$540.00	
533.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/5/2018	0.6	Update AH response file to incorporate email responses through 12/5.	\$135.00	0.6	\$135.00	
534.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/6/2018	0.4	Review Oficina Procurador General.	\$90.00	0.4	\$90.00	
535.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/6/2018	0.4	Review Oficina de Procurador del Paciente Beneficiario de la Reforma de Salud.	\$90.00	0.4	\$90.00	
536.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/6/2018	0.5	Review Comision Especial Conjunta de Fondos Legislativos.	\$112.50	0.5	\$112.50	
537.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/6/2018	0.5	Review Departamento de Seguridad Publica.	\$112.50	0.5	\$112.50	
538.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/7/2018	0.6	Review Secretaria de la Gobernacion.	\$135.00	0.6	\$135.00	
539.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/10/2018	1.0	Update AH response file to incorporate email responses through 12/10.	\$225.00	1.0	\$225.00	
540.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/19/2018	1.4	Review Departamento Trabajo y Recursos Humanos.	\$315.00	1.4	\$315.00	
541.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/20/2018	2.1	Review Departamento de la Vivienda.	\$472.50	2.1	\$472.50	
542.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/20/2018	1.1	Review Compania para el Desarrollo Integral de la Peninsula de Cantera.	\$247.50	1.1	\$247.50	
543.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	12/20/2018	2.2	Review Universidad de Puerto Rico.	\$495.00	2.2	\$495.00	
544.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	0.4	Download AH response documents from TeamConnect.	\$170.00	0.4	\$170.00	
545.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	0.6	Review Comision de Desarrollo Cooperativo.	\$255.00	0.6	\$255.00	
546.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	0.9	Review master account list for AH responses.	\$382.50	0.9	\$382.50	
547.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	0.9	Review Departamento de Asuntos Consumidor.	\$382.50	0.9	\$382.50	
548.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	1.2	Review Comision Estatal de Elecciones.	\$510.00	1.2	\$510.00	
549.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	2.1	Review Administracion de Asuntos Federales.	\$892.50	2.1	\$892.50	
550.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/1/2018	2.8	Review Autoridad de Desperdicios Solidos.	\$1,190.00	2.8	\$1,190.00	
551.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/2/2018	0.2	Review Oficina Comisionado de Instituciones Financieras.	\$85.00	0.2	\$85.00	
552.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/2/2018	0.4	Review Oficina de Administracion y Transformacion de los Recursos Humanos.	\$170.00	0.4	\$170.00	
553.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/2/2018	1.0	Review Comision de Energia.	\$425.00	1.0	\$425.00	
554.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/2/2018	1.9	Translate Autoridad de Desperdicios Solidos documents.	\$807.50	1.9	\$807.50	
555.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/2/2018	1.7	Review Administracion de Desarrollo Socioeconomico de la Familia.	\$722.50	1.7	\$722.50	
556.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/3/2018	2.9	Translate Administracion de Servicios Medicos documents.	\$1,232.50	2.9	\$1,232.50	
557.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/3/2018	2.9	Review Autoridad de Desperdicios Solidos.	\$1,232.50	2.9	\$1,232.50	
558.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/3/2018	1.7	Translate Departamento de Asuntos Consumidor documents.	\$722.50	1.7	\$722.50	
559.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/7/2018	0.8	Review COFINA - chart of accounts.	\$340.00	0.8	\$340.00	
560.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/7/2018	0.2	Review COFINA response.	\$85.00	0.2	\$85.00	
561.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/7/2018	2.7	Review COFINA - identified account restrictions.	\$1,147.50	2.7	\$1,147.50	
562.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/7/2018	1.8	Review COFINA - response template and consent letters.	\$765.00	1.8	\$765.00	
563.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/10/2018	2.0	Review COFINA - response letter.	\$850.00	2.0	\$850.00	
564.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/10/2018	0.5	Compile bank statements for priority AHs.	\$212.50	0.5	\$212.50	
565.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/10/2018	0.7	Review Centro de Investigaciones Educacion y Servicios Medicos para la Diabetes.	\$297.50	0.7	\$297.50	
566.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/12/2018	2.4	Review Autoridad de los Puertos.	\$1,020.00	2.4	\$1,020.00	
567.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/17/2018	0.1	Review follow-up responses received through 12/16.	\$42.50	0.1	\$42.50	
568.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/19/2018	0.3	Call with N. Ledwidge to discuss final reviews of response letters.	\$127.50	0.3	\$127.50	
569.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/21/2018	2.5	Review Centro Comprensivo de Cancer.	\$1,062.50	2.5	\$1,062.50	
570.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/21/2018	1.5	Review Negociado de Sistemas de Emergencias 9-1-1.	\$637.50	1.5	\$637.50	
571.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/22/2018	0.7	Review Centro Comprensivo de Cancer.	\$297.50	0.7	\$297.50	
572.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/22/2018	1.1	Review Administracion de Familias y Ninos.	\$467.50	1.1	\$467.50	

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
573.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/22/2018	1.5	Review Negociado de Sistemas de Emergencias 9-1-1 (cont'd).	\$637.50	1.5	\$637.50
574.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/22/2018	1.7	Review Autoridad para el Financiamiento de Facilidades Industriales, Turisticas, Educativas, Medicas y de Control Ambiental.	\$722.50	1.7	\$722.50
575.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/24/2018	1.9	Review Administracion de Familias y Ninos.	\$807.50	1.9	\$807.50
576.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/26/2018	0.3	Review Administracion de Familias y Ninos (cont'd).	\$127.50	0.3	\$127.50
577.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/26/2018	1.5	Review Escuela de Artes Plasticas y Diseno.	\$637.50	1.5	\$637.50
578.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/26/2018	1.0	Review consent letters issues and compose questions for E. Hornung.	\$425.00	1.0	\$425.00
579.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/27/2018	1.0	Review Corporacion de Centro de Bellas Artes.	\$425.00	1.0	\$425.00
580.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/27/2018	1.5	Review Administracion de Familias y Ninos.	\$637.50	1.5	\$637.50
581.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/27/2018	2.9	Review Junta de Calidad Ambiental.	\$1,232.50	2.9	\$1,232.50
582.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/28/2018	1.1	Review Autoridad para el Desarrollo de los Terrenos y Facilidades de la Estacion Naval Roosevelt Roads.	\$467.50	1.1	\$467.50
583.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/28/2018	1.1	Review Corporacion de Centro de Bellas Artes.	\$467.50	1.1	\$467.50
584.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/30/2018	0.3	Review Oficina Independiente Proteccion al Consumidor.	\$127.50	0.3	\$127.50
585.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/30/2018	0.9	Review Comision Industrial.	\$382.50	0.9	\$382.50
586.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	12/30/2018	2.7	Review Administracion de Recursos Naturales.	\$1,147.50	2.7	\$1,147.50
587.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/2/2018	2.7	Review Autoridad para el Desarrollo de los Terrenos y Facilidades de la Estacion Naval Roosevelt Roads.	\$1,147.50	2.7	\$1,147.50
588.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/2/2018	2.9	Review Instituto de Cultura Puertorriquena.	\$1,232.50	2.9	\$1,232.50
589.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/3/2018	2.3	Review Comision Derechos Civiles.	\$977.50	2.3	\$977.50
590.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/3/2018	2.8	Review Departamento de Estado.	\$1,190.00	2.8	\$1,190.00
591.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/3/2018	2.4	Review Bosque Modelo.	\$1,020.00	2.4	\$1,020.00
592.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/3/2018	2.6	Review Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico.	\$1,105.00	2.6	\$1,105.00
593.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/19/2018	2.4	Review Oficina Productador Personas Impedimentos.	\$1,020.00	2.4	\$1,020.00
594.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/20/2018	2.3	Review Oficina de Asuntos de la Juventud.	\$977.50	2.3	\$977.50
595.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/20/2018	2.4	Review Oficina de Asuntos de la Juventud (cont'd).	\$1,020.00	2.4	\$1,020.00
596.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/20/2018	2.7	Review Oficina de Recursos Humanos del Estado Libre Asociado de Puerto Rico.	\$1,147.50	2.7	\$1,147.50
597.	Vice President	Sablok, Sumeet	\$425.00	601	Priority AH Review Process	12/21/2018	2.5	Review Oficina de Recursos Humanos del Estado Libre Asociado de Puerto Rico (cont'd).	\$1,062.50	2.5	\$1,062.50
598.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/2/2018	2.4	Review Junta de Libertad Bajo Palabra.	\$948.00	2.4	\$948.00
599.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/2/2018	2.9	Review Oficina para el Desarrollo Socioeconomico y Comunitario de Puerto Rico	\$1,145.50	2.9	\$1,145.50
600.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/3/2018	2.7	Review Comision Industrial.	\$1,066.50	2.7	\$1,066.50
601.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/3/2018	2.8	Review Autoridad Metropolitana de Autobuses.	\$1,106.00	2.8	\$1,106.00
602.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/3/2018	2.8	Review Oficina Procurador de las Personas de Edad Avanzada.	\$1,106.00	2.8	\$1,106.00
603.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/3/2018	2.1	Review Departamento de Transportacion y Obras Publicas.	\$829.50	2.1	\$829.50
604.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	12/4/2018	2.9	Transcribe and summarize in correspondence to A. Gittleman and J. Feltman.	\$1,145.50	2.9	\$1,145.50
605.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/6/2018	1.8	Update progress tracker in TC database for Follow-Up letters received through 12/5.	\$711.00	1.8	\$711.00
606.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/6/2018	2.1	Update progress tracker in TC database for Follow-Up letters received through 12/6.	\$829.50	2.1	\$829.50
607.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/7/2018	2.9	Update progress tracker in TC database for Follow-Up letters received through 12/7.	\$1,145.50	2.9	\$1,145.50
608.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/10/2018	2.4	Update progress tracker in TC database for Follow-Up letters received through 12/8.	\$948.00	2.4	\$948.00
609.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/10/2018	2.5	Update progress tracker in TC database for Follow-Up letters received through 12/9.	\$987.50	2.5	\$987.50
610.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/11/2018	2.4	Review consent letters; build spreadsheet to include data; update N. Ledwidge	\$948.00	2.4	\$948.00

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
611.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/11/2018	1.8	Review consent letters; update spreadsheet; cross-check with TC (cont'd).	\$711.00	1.8	\$711.00
612.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/11/2018	1.9	Review consent letters; update spreadsheet; cross-check with TC.	\$750.50	1.9	\$750.50
613.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/12/2018	2.6	Reconcile June 2018 bank account statements from WebCash database. Work on WebCash with B. Klyman (cont'd).	\$1,027.00	2.6	\$1,027.00
614.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/12/2018	2.9	Review consent letters; update spreadsheet; cross-check with TC for info received through 12/12.	\$1,145.50	2.9	\$1,145.50
615.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/13/2018	0.4	Review and track additional consent letters received / need to send. Update E. Hornung.	\$158.00	0.4	\$158.00
616.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/13/2018	2.8	Review and track additional consent letters received / need to send through 12/12.	\$1,106.00	2.8	\$1,106.00
617.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/13/2018	2.8	Summarize consent letters received.	\$1,106.00	2.8	\$1,106.00
618.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/13/2018	2.4	Review and track additional consent letters received / need to send through 12/13 (cont'd).	\$948.00	2.4	\$948.00
619.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/13/2018	2.6	Review and track additional consent letters received / need to send through 12/13.	\$1,027.00	2.6	\$1,027.00
620.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	12/14/2018	0.4	Discuss consent letters, access letters w/ E. Hornung.	\$158.00	0.4	\$158.00
621.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	12/18/2018	0.4	Discuss consent letters and FI access letters in mtg. w/ K. Williamson, E. Hornung.	\$158.00	0.4	\$158.00
622.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/19/2018	2.7	Review Junta de Libertad Bajo Palabra.	\$1,066.50	2.7	\$1,066.50
623.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/20/2018	2.2	Review Corporacion de Conservatorio de Musica.	\$869.00	2.2	\$869.00
624.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/20/2018	2.1	Review Sistemas de Informacion de Justicia Criminal.	\$829.50	2.1	\$829.50
625.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	12/20/2018	2.5	Review Negociado de Investigaciones Especiales.	\$987.50	2.5	\$987.50
	Task Totals						717.7		\$321,156.00	717.7	\$321,156.00
	Reduction: TBD									TBD	TBD

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Albano, Juliana	\$225.00	601	Priority AH Review Process	1/22/2019	0.4	Perform QC of AH response templates with FI marked BDE.	\$90.00	0.4	\$90.00
2.	Analyst	Cappelli, Alexander	\$225.00	998	Case Administration	1/22/2019	0.5	Travel to/from office re: overtime QC task.	\$112.50	0.5	\$112.50
3.	Analyst	Cappelli, Alexander	\$225.00	998	Case Administration	1/28/2019	0.6	Discuss QC task with J. Jacobson.	\$135.00	0.6	\$135.00
4.	Analyst	Cappelli, Alexander	\$225.00	998	Case Administration	1/28/2019	2.8	Locate and review files to update FI schedule.	\$630.00	2.8	\$630.00
5.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/2/2019	1.7	Review Negociado Cuerpo de Emergencias Medicas.	\$671.50	1.7	\$671.50
6.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/8/2019	2.1	Review Departamento de la Familia.	\$829.50	2.1	\$829.50
7.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/23/2019	2.1	Create index and check balances of bank statements for PRHFA.	\$829.50	2.1	\$829.50
8.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.9	Perform QC of TC account balances for Autoridad de los Puertos.	\$355.50	0.9	\$355.50
9.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	2.9	Perform QC of TC account balances for Administracion de Terrenos.	\$1,145.50	2.9	\$1,145.50
10.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	2.9	Perform QC of TC account balances for Centro Comprensivo de Cancer.	\$1,145.50	2.9	\$1,145.50
11.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	2.9	Perform QC of TC account balances for Compania de Comercio y Exportacion.	\$1,145.50	2.9	\$1,145.50
12.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.8	Perform QC of TC account balances for Autoridad de Transporte Integrado.	\$316.00	0.8	\$316.00
13.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.3	Perform QC of TC account balances for Negociado de la Policia.	\$118.50	0.3	\$118.50
14.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.4	Perform QC of TC account balances for Junta Reglamentadora de Telecomunicaciones.	\$158.00	0.4	\$158.00
15.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.4	Perform QC of TC account balances for PREPA Retirement System.	\$158.00	0.4	\$158.00
16.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.6	Perform QC of TC account balances for Autoridad Distrito Centro de Convenciones.	\$237.00	0.6	\$237.00
17.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	2.9	Perform QC of TC account balances for Departamento de la Vivienda.	\$1,145.50	2.9	\$1,145.50
18.	Senior Associate	Damodaran, Brendan	\$395.00	601	Priority AH Review Process	1/30/2019	0.5	Perform QC of TC account balances for Junta de Supervision y Administracion Financiera.	\$197.50	0.5	\$197.50
19.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/8/2019	0.7	Follow up review of Centro de Recaudacion de Ingresos Municipales.	\$297.50	0.7	\$297.50
20.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/8/2019	0.7	Follow up review of Oficina Estatal de Politica Publica Energetica.	\$297.50	0.7	\$297.50
21.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/8/2019	0.9	Follow up review of Departamento de Recreación y Deportes.	\$382.50	0.9	\$382.50
22.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/9/2019	0.8	Initial review of Fideicomiso Perpetuo para las Comunidades Especiales.	\$340.00	0.8	\$340.00
23.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/9/2019	1.0	Initial review of Autoridad para las Alianzas Publico Privadas.	\$425.00	1.0	\$425.00
24.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/9/2019	1.2	Initial review of Administracion de Servicios de Salud Mental y Contra la Adiccion.	\$510.00	1.2	\$510.00
25.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/9/2019	1.9	Initial review of PREPA Retirement System.	\$807.50	1.9	\$807.50
26.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/11/2019	0.3	Summarize findings of Loteria Tradicional follow up request to Z. Saeed.	\$127.50	0.3	\$127.50
27.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/11/2019	0.7	Follow up review of Loteria Tradicional follow up request.	\$297.50	0.7	\$297.50
28.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/16/2019	0.4	Follow up review of Fideicomiso Perpetuo para las Comunidades Especiales.	\$170.00	0.4	\$170.00
29.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/17/2019	0.3	Follow up review of Oficina Procurador Ciudadano.	\$127.50	0.3	\$127.50
30.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/17/2019	0.6	Follow up review of Autoridad para las Alianzas Publico Privadas.	\$255.00	0.6	\$255.00
31.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/29/2019	0.5	Perform QC of TC AH balances for Loteria Tradicional.	\$212.50	0.5	\$212.50
32.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/29/2019	1.1	Perform QC of TC AH balances for Tribunal General de Justicia.	\$467.50	1.1	\$467.50
33.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/29/2019	1.5	Perform QC of TC account balances for Administracion Vivenda Publica.	\$637.50	1.5	\$637.50
34.	Vice President	Ennis, Helen	\$425.00	601	Priority AH Review Process	1/31/2019	1.2	Review of TC docs to ensure most recent AHRT used for comparison verification.	\$510.00	1.2	\$510.00
35.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/2/2019	0.3	Edit response to N. Jaresko re: document production.	\$195.00	0.3	\$195.00
36.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/2/2019	3.5	Travel from MIA > SJU.	\$2,275.00	3.5	\$2,275.00
37.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/2/2019	0.5	Call with A. Gittleman re: N. Jaresko inquiries about subpoenas for AHs.	\$325.00	0.5	\$325.00
38.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/2/2019	1.0	Review of Title III bank account results to date; inquiries/responses and analysis.	\$650.00	1.0	\$650.00
39.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/2/2019	1.0	Discuss updates with E. Hornung re: AH issues and potential material duplicative bank accounts.	\$650.00	1.0	\$650.00
40.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/2/2019	0.5	Review AH responses received through 1/2.	\$325.00	0.5	\$325.00
41.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/3/2019	0.4	Review and comment on weekly report.	\$260.00	0.4	\$260.00
42.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/3/2019	0.5	Scheduling call with J. Gavin.	\$325.00	0.5	\$325.00
43.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/3/2019	1.0	Call w/ A. Gittleman re: Legal due diligence.	\$650.00	1.0	\$650.00
44.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with E. Hornung and J. Jacobson.	\$650.00	1.0	\$650.00
45.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/4/2019	3.5	Travel from SJU > MIA.	\$2,275.00	3.5	\$2,275.00
46.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, E. Hornung, J. Jacobson.	\$650.00	1.0	\$650.00
47.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/7/2019	1.0	Draft email re: TC system costs and allocations.	\$650.00	1.0	\$650.00
48.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.8	\$520.00
49.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/10/2019	1.1	Meet with Tribunal General de Justicia, A. Gittleman, J. Jacobson.	\$715.00	1.1	\$715.00
50.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/10/2019	0.2	Review and respond to email with counsel re: report timing issues.	\$130.00	0.2	\$130.00
51.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/10/2019	0.5	Prepare and circulate the report timeline to client and counsel.	\$325.00	0.5	\$325.00
52.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/11/2019	1.0	Call to discuss the information requested and provided by the AHs.	\$650.00	1.0	\$650.00
53.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.8	\$520.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
54.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/11/2019	0.5	Status update with O&B.	\$325.00	0.5	\$325.00
55.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/11/2019	0.5	Review FI responses through 1/11.	\$325.00	0.5	\$325.00
56.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/11/2019	0.6	Review various AH responses received through 1/11.	\$390.00	0.6	\$390.00
57.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/14/2019	0.8	Meeting at O&B re: GDB with N. Ledwidge.	\$520.00	0.8	\$520.00
58.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/14/2019	1.0	Meeting with GDB and N. Ledwidge, K. Lattner and O&B.	\$650.00	1.0	\$650.00
59.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/14/2019	3.0	Travel from MIA > SJU.	\$1,950.00	3.0	\$1,950.00
60.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/14/2019	1.0	Call with the FOMB and A. Gittleman.	\$650.00	1.0	\$650.00
61.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/14/2019	1.0	Calls re: scheduling and time entries; prep for meeting at GDB.	\$650.00	1.0	\$650.00
62.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, K. Lattner	\$520.00	0.8	\$520.00
63.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/14/2019	0.5	Follow up discussions/travel schedule with E. Fritz.	\$325.00	0.5	\$325.00
64.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/15/2019	1.0	Follow up on retirement account questions raised by M. Tulla.	\$650.00	1.0	\$650.00
65.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/15/2019	0.5	Prep for meeting with M. Tulla; review updates.	\$325.00	0.5	\$325.00
66.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, E. Hornung, D. Tocci, J. Jacobson.	\$520.00	0.8	\$520.00
67.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/15/2019	0.6	Meeting M. Tulla, K. Williamson, A. Gittleman, K. Lattner, N. Ledwidge, J. Calderon, M. Lopez.	\$390.00	0.6	\$390.00
68.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/15/2019	0.4	Draft inquiry email to Citi re: bank account information.	\$260.00	0.4	\$260.00
69.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/15/2019	0.8	Review FI responses received through 1/15.	\$520.00	0.8	\$520.00
70.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/15/2019	1.2	Review AH responses received through 1/15.	\$780.00	1.2	\$780.00
71.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/15/2019	1.5	Review AH responses including PREPA and UPR.	\$975.00	1.5	\$975.00
72.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with J. Feltman, K. Lattner.	\$195.00	0.3	\$195.00
73.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/16/2019	0.5	Provide update re: conference call with Omar/Hacienda.	\$325.00	0.5	\$325.00
74.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/16/2019	0.5	Draft report re: non-responsive entities.	\$325.00	0.5	\$325.00
75.	Managing Director	Feltman, James	\$650.00	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, K. Lattner, A. Gittleman, J. Jacobson.	\$585.00	0.9	\$585.00
76.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/16/2019	0.5	Follow up call re: "roadblocks" with J. Elkoury, E. Trigo, A. Gittleman, K. Lattner.	\$325.00	0.5	\$325.00
77.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.7	\$455.00
78.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/16/2019	0.3	Review FI responses received through 1/16.	\$195.00	0.3	\$195.00
79.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/16/2019	0.7	Review AH responses received through 1/16.	\$455.00	0.7	\$455.00
80.	Managing Director	Feltman, James	\$650.00	998	Case Administration	1/17/2019	4.0	Travel from SJU > NYC.	\$2,600.00	4.0	\$2,600.00
81.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/17/2019	0.5	Draft follow up email re: Citibank.	\$325.00	0.5	\$325.00
82.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/17/2019	0.6	Review AH responses and updates received through 1/17.	\$390.00	0.6	\$390.00
83.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.8	\$520.00
84.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/18/2019	0.5	Call with the FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
85.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/18/2019	0.2	Review FI responses and updates received through 1/18.	\$130.00	0.2	\$130.00
86.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/18/2019	0.4	Review AH responses and updates received through 1/18.	\$260.00	0.4	\$260.00
87.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/22/2019	0.8	Walk through of database & summary tables with K. Lattner.	\$520.00	0.8	\$520.00
88.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/22/2019	0.2	Call with R. Levy, E. Hornung re: tables for draft report.	\$130.00	0.2	\$130.00
89.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/22/2019	0.6	Discussion re: memo for board with A. Gittleman, K. Lattner.	\$390.00	0.6	\$390.00
90.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.7	\$455.00
91.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/23/2019	0.5	Update call with A. Gittleman, K. Lattner.	\$325.00	0.5	\$325.00
92.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/23/2019	0.8	Draft email re: next steps and transmittal email to FOMB/Counsel.	\$520.00	0.8	\$520.00
93.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/24/2019	0.4	Call with FOMB, A. Gittleman.	\$260.00	0.4	\$260.00
94.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/24/2019	0.4	Call with FOMB, J. Feltman.	\$260.00	0.4	\$260.00
95.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/24/2019	0.5	Call with E. Hornung, A. Gittleman re: Citibank statements and GDB bank records.	\$325.00	0.5	\$325.00
96.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/24/2019	0.3	Prep for call with Board.	\$195.00	0.3	\$195.00
97.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/24/2019	0.4	Review FI responses and updates received through 1/24.	\$260.00	0.4	\$260.00
98.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/24/2019	0.9	Review AH responses and updates received through 1/24.	\$585.00	0.9	\$585.00
99.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/25/2019	0.5	Call with FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
100.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.8	\$520.00
101.	Managing Director	Feltman, James	\$650.00	202	Financial Institution Requests	1/25/2019	1.0	Review FI responses and updates received through 1/25.	\$650.00	1.0	\$650.00
102.	Managing Director	Feltman, James	\$650.00	601	Priority AH Review Process	1/25/2019	1.0	Review AH responses and updates received through 1/25.	\$650.00	1.0	\$650.00
103.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/28/2019	1.0	Internal call with A. Gittleman, Z. Saeed, E. Hornung, J. Jacobson.	\$650.00	1.0	\$650.00
104.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/28/2019	0.5	Call with FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
105.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.3	\$195.00

Duff & Phelps LLC													
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period													
(October 1, 2018 through January 31, 2019)													
Exhibit A-3: Project Manager Role - January													
	Timekeeper Detail			Billing Detail								Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount		
106.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/30/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00		
107.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/31/2019	0.5	Review and respond email re: data set.	\$325.00	0.5	\$325.00		
108.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/31/2019	1.0	Call with A. Gittleman re: Hacienda.	\$650.00	1.0	\$650.00		
109.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/2/2019	0.5	Call with J. Feltman re: N. Jaresko inquiries about subpoenas for AHs.	\$325.00	0.5	\$325.00		
110.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ J. Jacobson, N. Ledwidge, K. Lattner, E. Hornung.	\$325.00	0.5	\$325.00		
111.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/2/2019	0.5	Emails with counsel re: legal due diligence	\$325.00	0.5	\$325.00		
112.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/2/2019	1.9	Status update through 1/4 with counsel and FOMB.	\$1,235.00	1.9	\$1,235.00		
113.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/2/2019	0.5	Send emails to Fish.	\$325.00	0.5	\$325.00		
114.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/2/2019	1.0	Review of follow up to FI requests received through 1/2.	\$650.00	1.0	\$650.00		
115.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/2/2019	0.9	Review of new AH information received through 1/2.	\$585.00	0.9	\$585.00		
116.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/2/2019	1.1	Review of Follow up to Hacienda.	\$715.00	1.1	\$715.00		
117.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/2/2019	1.1	Review of AH responses received through 1/2.	\$715.00	1.1	\$715.00		
118.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/3/2019	1.0	Call w/ J. Feltman re: Legal due diligence.	\$650.00	1.0	\$650.00		
119.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/3/2019	1.8	Exchange emails and calls with counsel and FOMB.	\$1,170.00	1.8	\$1,170.00		
120.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/3/2019	2.1	Various meeting with client and planning for update to N. Jaresko.	\$1,365.00	2.1	\$1,365.00		
121.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/3/2019	0.9	Review of FI responses received through 1/3.	\$585.00	0.9	\$585.00		
122.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/3/2019	1.4	Review of AH responses received through 1/3.	\$910.00	1.4	\$910.00		
123.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with J. Jacobson, E. Hornung, J. Feltman	\$650.00	1.0	\$650.00		
124.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/4/2019	2.0	Various calls and emails with counsel and FOMB.	\$1,300.00	2.0	\$1,300.00		
125.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/4/2019	1.0	Review of FI responses received through 1/4.	\$650.00	1.0	\$650.00		
126.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/4/2019	1.6	Review of AH responses received through 1/4.	\$1,040.00	1.6	\$1,040.00		
127.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/7/2019	2.0	Various calls and emails with counsel and FOMB to update for information received through 1/7.	\$1,300.00	2.0	\$1,300.00		
128.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/7/2019	1.0	Review of FI responses received through 1/7.	\$650.00	1.0	\$650.00		
129.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/7/2019	1.7	Review of AH responses received through 1/7.	\$1,105.00	1.7	\$1,105.00		
130.	Managing Director	Gittleman, Ann	\$650.00	998	Case Administration	1/8/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$3,250.00		
131.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/8/2019	0.3	Call with E. Hornung, J. Jacobson, D. Tocci re: Follow-up FI Process.	\$195.00	0.3	\$195.00		
132.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/8/2019	2.9	Prepare for upcoming FI meetings.	\$1,885.00	2.9	\$1,885.00		
133.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/8/2019	1.3	Prepare for upcoming AH meetings	\$845.00	1.3	\$845.00		
134.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/9/2019	0.8	Meet with ACAA with N. Ledwidge, J. Jacobson.	\$520.00	0.8	\$520.00		
135.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.8	\$520.00		
136.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/9/2019	1.9	Provide updates to counsel and FOMB for information received through 1/9.	\$1,235.00	1.9	\$1,235.00		
137.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/9/2019	1.3	Review of FI responses received through 1/9.	\$845.00	1.3	\$845.00		
138.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/9/2019	1.1	Review of AH responses received through 1/9.	\$715.00	1.1	\$715.00		
139.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/10/2019	1.1	Meet with Tribunal General de Justicia, J. Jacobson, J. Feltman.	\$715.00	1.1	\$715.00		
140.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/10/2019	2.7	Prep for meeting with UPR.	\$1,755.00	2.7	\$1,755.00		
141.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/10/2019	1.3	Meet with UPR, J. Jacobson, Z. Saeed.	\$845.00	1.3	\$845.00		
142.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$1,040.00	1.6	\$1,040.00		
143.	Managing Director	Gittleman, Ann	\$650.00	998	Case Administration	1/10/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$3,250.00		
144.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/10/2019	2.1	Draft update to N. Jaresko.	\$1,365.00	2.1	\$1,365.00		
145.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/11/2019	2.1	Review of AH responses received through 1/11.	\$1,365.00	2.1	\$1,365.00		
146.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/11/2019	1.9	Status update with counsel and FOMB for information received through 1/11.	\$1,235.00	1.9	\$1,235.00		
147.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.8	\$520.00		
148.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/11/2019	1.2	Review of FI responses received through 1/11.	\$780.00	1.2	\$780.00		
149.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/14/2019	1.0	Call with the FOMB and J. Feltman.	\$650.00	1.0	\$650.00		
150.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/14/2019	1.0	Various calls with the team	\$650.00	1.0	\$650.00		
151.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, K. Lattner	\$520.00	0.8	\$520.00		
152.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/14/2019	0.8	Review of AH status	\$520.00	0.8	\$520.00		
153.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/15/2019	2.9	Review of AH information received through 1/15 and reach out to various parties to move process forward.	\$1,885.00	2.9	\$1,885.00		
154.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/15/2019	0.6	Meeting M. Tulla, K. Williamson, J. Feltman, K. Lattner, N. Ledwidge, J. Calderon, M. Lopez.	\$390.00	0.6	\$390.00		
155.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/15/2019	2.6	Review of FI information received through 1/15 and reach out to various parties to move process forward.	\$1,690.00	2.6	\$1,690.00		
156.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with K. Lattner, A. Gittleman.	\$195.00	0.3	\$195.00		
157.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, K. Lattner, J. Feltman, J. Jacobson.	\$585.00	0.9	\$585.00		

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
158.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/16/2019	0.4	Call with K. Lattner to discuss PREPA ERS.	\$260.00	0.4	\$260.00
159.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.7	\$455.00
160.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/16/2019	0.5	Follow up call re: "roadblocks" with J. Elkoury, E. Trigo, J. Feltman, K. Lattner.	\$325.00	0.5	\$325.00
161.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/16/2019	1.9	Review AH responses through 1/16.	\$1,235.00	1.9	\$1,235.00
162.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/17/2019	1.1	Review of FI responses received through 1/17.	\$715.00	1.1	\$715.00
163.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/17/2019	1.4	Review of AH and FI status as of 1/17; reach out to various parties to move process forward.	\$910.00	1.4	\$910.00
164.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/17/2019	2.1	Review of AH responses received through 1/17.	\$1,365.00	2.1	\$1,365.00
165.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/18/2019	0.5	Call with the FOMB, J. Feltman.	\$325.00	0.5	\$325.00
166.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/18/2019	0.5	Status update call with FOMB re: AH and assignment for Board.	\$325.00	0.5	\$325.00
167.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/18/2019	1.3	Draft update to Board.	\$845.00	1.3	\$845.00
168.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with J. Feltman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.8	\$520.00
169.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/18/2019	1.7	Review of AH status for information received through 1/18.	\$1,105.00	1.7	\$1,105.00
170.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/19/2019	0.5	Call with K. Lattner to discuss board memo.	\$325.00	0.5	\$325.00
171.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/19/2019	1.6	Prepare and update slides for the Board.	\$1,040.00	1.6	\$1,040.00
172.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/20/2019	2.9	Prepare and update slides for Board presentation.	\$1,885.00	2.9	\$1,885.00
173.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/21/2019	0.8	Call with K. Lattner to discuss updated board memo.	\$520.00	0.8	\$520.00
174.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/21/2019	1.6	Review of FI responses received through 1/21.	\$1,040.00	1.6	\$1,040.00
175.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/21/2019	2.9	Review of AH responses received through 1/21.	\$1,885.00	2.9	\$1,885.00
176.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/22/2019	1.8	Prepare for upcoming AH meetings.	\$1,170.00	1.8	\$1,170.00
177.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.7	\$455.00
178.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/22/2019	0.6	Discussion re: memo for board with K. Lattner, J. Feltman.	\$390.00	0.6	\$390.00
179.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/22/2019	0.7	Review FI information received through 1/22.	\$455.00	0.7	\$455.00
180.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/23/2019	1.0	Summarize information from meeting.	\$650.00	1.0	\$650.00
181.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/23/2019	1.0	Prep for upcoming AH meetings.	\$650.00	1.0	\$650.00
182.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/23/2019	2.8	Meet with PREPA, K. Lattner.	\$1,820.00	2.8	\$1,820.00
183.	Managing Director	Gittleman, Ann	\$650.00	998	Case Administration	1/23/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$3,250.00
184.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/23/2019	0.5	Update call with J. Feltman, K. Lattner.	\$325.00	0.5	\$325.00
185.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/24/2019	2.1	Review AH responses received through 1/24.	\$1,365.00	2.1	\$1,365.00
186.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/24/2019	0.5	Call with E. Hornung, J. Feltman re: Citibank statements and GDB bank records.	\$325.00	0.5	\$325.00
187.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/24/2019	0.7	Review FI responses received through 1/24.	\$455.00	0.7	\$455.00
188.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/25/2019	3.0	Review of AH responses received through 1/25.	\$1,950.00	3.0	\$1,950.00
189.	Managing Director	Gittleman, Ann	\$650.00	998	Case Administration	1/25/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$3,250.00
190.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/25/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
191.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.8	\$520.00
192.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/25/2019	1.0	Update calls with FOMB to catch up on status of AH and assignment for Board.	\$650.00	1.0	\$650.00
193.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/25/2019	1.0	Prepare update to Board.	\$650.00	1.0	\$650.00
194.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/28/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
195.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/28/2019	0.7	Internal call with J. Feltman, Z. Saeed, E. Hornung, J. Jacobson.	\$455.00	0.7	\$455.00
196.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/28/2019	2.9	Prep for upcoming AH meetings for the week.	\$1,885.00	2.9	\$1,885.00
197.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/28/2019	1.8	Review AH responses received through 1/28.	\$1,170.00	1.8	\$1,170.00
198.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/29/2019	2.6	Summarize Meeting with Hacienda and update the team.	\$1,690.00	2.6	\$1,690.00
199.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/29/2019	3.2	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, Z. Saeed.	\$2,080.00	3.2	\$2,080.00
200.	Managing Director	Gittleman, Ann	\$650.00	998	Case Administration	1/29/2019	6.0	Travel from NYC > SJU.	\$3,900.00	6.0	\$3,900.00
201.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/29/2019	2.2	Review FI Responses received through 1/29.	\$1,430.00	2.2	\$1,430.00
202.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/29/2019	2.6	Review AH Responses received through 1/29.	\$1,690.00	2.6	\$1,690.00
203.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/30/2019	6.3	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, Z. Saeed.	\$4,095.00	6.3	\$4,095.00
204.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/30/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
205.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/30/2019	2.3	Summarize Meeting with Hacienda and update the team.	\$1,495.00	2.3	\$1,495.00
206.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.3	\$195.00
207.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/30/2019	2.8	Review FI Responses received through 1/30.	\$1,820.00	2.8	\$1,820.00
208.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/30/2019	2.9	Review AH Responses received through 1/30.	\$1,885.00	2.9	\$1,885.00
209.	Managing Director	Gittleman, Ann	\$650.00	201	Account Holder Requests	1/31/2019	6.2	Meet with Hacienda and Review accounting systems with Z. Saeed, N. Ledwidge, K. Lattner.	\$4,030.00	6.2	\$4,030.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
210.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/31/2019	1.0	Call with J. Feltman re: Hacienda.	\$650.00	1.0	\$650.00
211.	Managing Director	Gittleman, Ann	\$650.00	202	Financial Institution Requests	1/31/2019	2.8	Review FI Responses received through 1/31.	\$1,820.00	2.8	\$1,820.00
212.	Managing Director	Gittleman, Ann	\$650.00	601	Priority AH Review Process	1/31/2019	2.7	Review AH Responses received through 1/31.	\$1,755.00	2.7	\$1,755.00
213.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/1/2019	6.0	Travel from CVG > SJU.	\$2,550.00	6.0	\$2,550.00
214.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/2/2019	0.5	Travel to/from OfficeMax for office supplies.	\$212.50	0.5	\$212.50
215.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/2/2019	1.1	Set up FOMB office for team work stations w/ J. Jacobson.	\$467.50	1.1	\$467.50
216.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, K. Lattner, J. Jacobson.	\$212.50	0.5	\$212.50
217.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/2/2019	0.5	Correspondence re: case status update.	\$212.50	0.5	\$212.50
218.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.1	Draft follow up memo to team re: FI worksheets.	\$42.50	0.1	\$42.50
219.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.2	Draft update memo to internal team re: Banco Popular access and issues.	\$85.00	0.2	\$85.00
220.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.2	Email correspondence w/ Oriental bank re: meeting request.	\$85.00	0.2	\$85.00
221.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.3	Discuss meeting request tasks w/ D. Tocci.	\$127.50	0.3	\$127.50
222.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.3	Email correspondence re: FI processes.	\$127.50	0.3	\$127.50
223.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.3	Email correspondence w/ Scotiabank re: meeting request.	\$127.50	0.3	\$127.50
224.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.7	Draft memo to team re: FI access process.	\$297.50	0.7	\$297.50
225.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.9	Update FI access tracker for information received through 1/2.	\$382.50	0.9	\$382.50
226.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	1.0	Discuss updates with J. Feltman re: AH issues and potential material duplicative bank accounts.	\$425.00	1.0	\$425.00
227.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	2.1	Update FI meeting request summary.	\$892.50	2.1	\$892.50
228.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/2/2019	0.4	Call with Oriental Bank re: meeting request.	\$170.00	0.4	\$170.00
229.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/3/2019	0.3	Draft memo to team re: office equipment set up.	\$127.50	0.3	\$127.50
230.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/3/2019	1.0	Set up FOMB office for team printer.	\$425.00	1.0	\$425.00
231.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/3/2019	0.9	Draft weekly update memo.	\$382.50	0.9	\$382.50
232.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	0.3	Call with BNY melon Trust re: account access.	\$127.50	0.3	\$127.50
233.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	0.4	Discuss FI access request w/ US Bank.	\$170.00	0.4	\$170.00
234.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	0.9	Update FI information chart per new information received.	\$382.50	0.9	\$382.50
235.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with J. Feltman and J. Jacobson.	\$425.00	1.0	\$425.00
236.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	1.1	Build framework for FI information received summary schedule.	\$467.50	1.1	\$467.50
237.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/3/2019	1.2	Prepare FI information received summary schedule.	\$510.00	1.2	\$510.00
238.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/4/2019	6.0	Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00
239.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, J. Feltman, J. Jacobson.	\$425.00	1.0	\$425.00
240.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	0.2	Draft memo to team re: Scotiabank access letter draft.	\$85.00	0.2	\$85.00
241.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	0.3	Update FI access tracker.	\$127.50	0.3	\$127.50
242.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	0.3	Update Scotiabank letter per comments from FOMB.	\$127.50	0.3	\$127.50
243.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	0.5	Travel to/from mtg. w/ Scotiabank, J. Jacobson.	\$212.50	0.5	\$212.50
244.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	0.5	Meeting with Scotiabank to discuss FI letter with J. Jacobson.	\$212.50	0.5	\$212.50
245.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/4/2019	1.2	Update FI access schedule for information received through 1/4.	\$510.00	1.2	\$510.00
246.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/7/2019	2.6	Draft various FI correspondence re: expedited meetings.	\$1,105.00	2.6	\$1,105.00
247.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/7/2019	1.4	Review bank accounts inbox for FI correspondence (cont'd).	\$595.00	1.4	\$595.00
248.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/7/2019	1.6	Review bank accounts inbox for FI correspondence.	\$680.00	1.6	\$680.00
249.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/7/2019	0.2	Call with J. Jacobson, D. Tocci re: FI Letters/Process.	\$85.00	0.2	\$85.00
250.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/8/2019	0.5	Various administrative tasks re: FOMB scheduling.	\$212.50	0.5	\$212.50
251.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.5	Discuss request with Santander.	\$212.50	0.5	\$212.50
252.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.6	Draft memo re: FI correspondence update.	\$255.00	0.6	\$255.00
253.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.8	Respond to inquiries from FOMB staff re: FI process.	\$340.00	0.8	\$340.00
254.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	1.2	Update status schedule re: FI correspondence.	\$510.00	1.2	\$510.00
255.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	2.1	Follow up to A. Gittleman inquiries re: FI process.	\$892.50	2.1	\$892.50
256.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	1.6	Review BNY Mellon information.	\$680.00	1.6	\$680.00
257.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.3	Draft memo re: Santander discussion.	\$127.50	0.3	\$127.50
258.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.3	Call with J. Jacobson re: Follow-up FI Process.	\$127.50	0.3	\$127.50
259.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/8/2019	0.3	Call with J. Jacobson, A. Gittleman, D. Tocci re: Follow-up FI Process.	\$127.50	0.3	\$127.50
260.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/9/2019	0.6	Update summary FI information schedule.	\$255.00	0.6	\$255.00
261.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/9/2019	1.1	Draft memo to team re: FI process, progress, and open items.	\$467.50	1.1	\$467.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
262.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/9/2019	0.3	Update AH level summary.	\$127.50	0.3	\$127.50
263.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/9/2019	0.4	Update FI level summary.	\$170.00	0.4	\$170.00
264.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/10/2019	0.6	Review GDB/Banco Popular accounts.	\$255.00	0.6	\$255.00
265.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/10/2019	0.8	Review bank accounts inbox for FI correspondence received through 1/10.	\$340.00	0.8	\$340.00
266.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with J. Jacobson.	\$170.00	0.4	\$170.00
267.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	0.5	Review UPR consent letters outstanding.	\$212.50	0.5	\$212.50
268.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	2.7	Prepare summary of FI process to date by FI.	\$1,147.50	2.7	\$1,147.50
269.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	0.2	Review Santander memo from D. Tocci.	\$85.00	0.2	\$85.00
270.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	0.2	Draft correspondence re: Popular accounts.	\$85.00	0.2	\$85.00
271.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	0.3	Draft correspondence w/ team re: Santander balances.	\$127.50	0.3	\$127.50
272.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	1.0	Discuss request on t/e w/ US Bank.	\$425.00	1.0	\$425.00
273.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/14/2019	1.1	Draft memo to team re: Largest FI progress.	\$467.50	1.1	\$467.50
274.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, D. Tocci, J. Jacobson.	\$340.00	0.8	\$340.00
275.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/15/2019	0.8	Draft memo to team re: Santander next steps.	\$340.00	0.8	\$340.00
276.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/15/2019	1.2	Review Oriental Bank FI progress.	\$510.00	1.2	\$510.00
277.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/15/2019	1.6	Review Santander information received.	\$680.00	1.6	\$680.00
278.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/15/2019	0.7	Review information re: Citibank accounts.	\$297.50	0.7	\$297.50
279.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/16/2019	0.3	Prepare UPR cut out for J. Jacobson.	\$127.50	0.3	\$127.50
280.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/16/2019	0.2	Call with E. Hornung to discuss AH status.	\$85.00	0.2	\$85.00
281.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/16/2019	0.2	Call with K. Lattner to discuss COFINA accounts.	\$85.00	0.2	\$85.00
282.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/16/2019	0.4	Prepare UPR cut out for K. Lattner.	\$170.00	0.4	\$170.00
283.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, N. Ledwidge, J. Jacobson.	\$297.50	0.7	\$297.50
284.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/16/2019	0.7	Review Scotiabank information.	\$297.50	0.7	\$297.50
285.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/16/2019	1.1	Review US Bank information.	\$467.50	1.1	\$467.50
286.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/17/2019	0.4	Draft updated weekly update to FOMB as of 1/16.	\$170.00	0.4	\$170.00
287.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/17/2019	0.7	Draft initial weekly update to FOMB as of 1/16.	\$297.50	0.7	\$297.50
288.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/18/2019	0.3	Draft update to team re: summary schedules.	\$127.50	0.3	\$127.50
289.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, Z. Saeed, N. Ledwidge.	\$340.00	0.8	\$340.00
290.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/18/2019	0.2	Draft memo re: BDE status.	\$85.00	0.2	\$85.00
291.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/18/2019	0.2	Draft memo re: Citibank status.	\$85.00	0.2	\$85.00
292.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/18/2019	0.6	Review Popular progress.	\$255.00	0.6	\$255.00
293.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/19/2019	1.1	Review received information.	\$467.50	1.1	\$467.50
294.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/20/2019	6.0	Travel from CVG > SJU.	\$2,550.00	6.0	\$2,550.00
295.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/21/2019	0.1	Draft note to K. Lattner re: COFINA bond.	\$42.50	0.1	\$42.50
296.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/21/2019	0.9	Draft memo to team re: account database updating.	\$382.50	0.9	\$382.50
297.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/21/2019	2.0	Prepare summaries of outstanding accounts per FI.	\$850.00	2.0	\$850.00
298.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/22/2019	0.6	Draft memo re: process of updated summary and information.	\$255.00	0.6	\$255.00
299.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, K. Lattner, Z. Saeed.	\$297.50	0.7	\$297.50
300.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/22/2019	0.2	Call with J. Feltman, R. Levy re: tables for draft report.	\$85.00	0.2	\$85.00
301.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/22/2019	0.2	Correspondence re: Citibank progress.	\$85.00	0.2	\$85.00
302.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/22/2019	0.4	Discuss accounts with BDE representative.	\$170.00	0.4	\$170.00
303.	Vice President	Hornung, Eric	\$425.00	201	Account Holder Requests	1/23/2019	0.4	Correspondence re: retirement AH.	\$170.00	0.4	\$170.00
304.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	1/24/2019	6.0	Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00
305.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/24/2019	0.5	Call with A. Gittleman, J. Feltman re: Citibank statements and GDB bank records.	\$212.50	0.5	\$212.50
306.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/24/2019	0.4	Draft memo re: Citibank account statements.	\$170.00	0.4	\$170.00
307.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/24/2019	2.7	Review Citibank account statements.	\$1,147.50	2.7	\$1,147.50
308.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/25/2019	0.8	Draft weekly update to FOMB as of 1/24.	\$340.00	0.8	\$340.00
309.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, N. Ledwidge, J. Jacobson, K. Lattner.	\$340.00	0.8	\$340.00
310.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/25/2019	0.4	Review multiple emails from Popular.	\$170.00	0.4	\$170.00
311.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/25/2019	0.8	Review reconciled information to schedule outstanding meetings.	\$340.00	0.8	\$340.00
312.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/25/2019	0.9	Draft memo re: FI information inflows.	\$382.50	0.9	\$382.50
313.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/25/2019	2.7	Prepare Citibank reconciliation.	\$1,147.50	2.7	\$1,147.50

<p align="center">Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January</p>											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
314.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, Z. Saeed, J. Jacobson.	\$297.50	0.7	\$297.50
315.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/28/2019	0.2	Draft note to FOMB re: FI access.	\$85.00	0.2	\$85.00
316.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/28/2019	1.4	Draft memo re: FI information received and unreconciled accounts.	\$595.00	1.4	\$595.00
317.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$127.50	0.3	\$127.50
318.	Vice President	Hornung, Eric	\$425.00	202	Financial Institution Requests	1/30/2019	0.2	Review non responsive FI request.	\$85.00	0.2	\$85.00
319.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	1/14/2019	2.0	Review new information ahead of meeting with Autoridad de Energia Electrica.	\$790.00	2.0	\$790.00
320.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	1/16/2019	0.5	Call w/ N. Ledwidge re: status update for Autoridad de Energia Electrica.	\$197.50	0.5	\$197.50
321.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	1/17/2019	2.0	Review new information ahead of meeting with Autoridad de Desperdicios Solidos.	\$790.00	2.0	\$790.00
322.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	1/22/2019	1.5	Review new information ahead of meeting with Autoridad de Tierras.	\$592.50	1.5	\$592.50
323.	Senior Associate	Hudson, Tremaine	\$395.00	601	Priority AH Review Process	1/29/2019	2.0	Perform QC of TC AH balances for Autoridad para el Financiamiento de la Vivienda.	\$790.00	2.0	\$790.00
324.	Analyst	Jacobson, Jennifer L.	\$225.00	998	Case Administration	1/1/2019	9.0	Travel from EWR > SJU.	\$2,025.00	9.0	\$2,025.00
325.	Analyst	Jacobson, Jennifer L.	\$225.00	201	Account Holder Requests	1/2/2019	1.8	Follow up review of Corporacion Proyecto ENLACE Cano Martin Pena (cont'd).	\$405.00	1.8	\$405.00
326.	Analyst	Jacobson, Jennifer L.	\$225.00	998	Case Administration	1/2/2019	1.1	Set up FOMB office for team work stations w/ E. Hornung.	\$247.50	1.1	\$247.50
327.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/2/2019	0.7	Call with J. Kanto re: QC process for documents and materials uploaded to TC.	\$157.50	0.7	\$157.50
328.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, K. Lattner, E. Hornung.	\$112.50	0.5	\$112.50
329.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/2/2019	0.3	Pull docs for HTA, add to SharePoint for O&B.	\$67.50	0.3	\$67.50
330.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/2/2019	0.4	Pull docs for ERS, add to SharePoint for O&B.	\$90.00	0.4	\$90.00
331.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/2/2019	1.3	Initial review of Comision de Desarrollo Cooperativo.	\$292.50	1.3	\$292.50
332.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/2/2019	1.7	Follow up review of Departamento de Asuntos Consumidor.	\$382.50	1.7	\$382.50
333.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/2/2019	1.8	Initial Review of Corporacion Proyecto ENLACE Cano Martin Pena.	\$405.00	1.8	\$405.00
334.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/3/2019	0.3	Edit weekly update email to N. Jaresko.	\$67.50	0.3	\$67.50
335.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/3/2019	0.3	Call with J. Kanto re: QC process for documents and materials uploaded to TC (cont'd).	\$67.50	0.3	\$67.50
336.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with E. Hornung and J. Feltman.	\$225.00	1.0	\$225.00
337.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	0.2	Call with Roosevelt Roads re: clarity on requested info.	\$45.00	0.2	\$45.00
338.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	0.5	Follow up review of Departamento de Transportacion y Obras Publicas.	\$112.50	0.5	\$112.50
339.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	0.5	Follow up review of Oficina de Gerencia de Permisos.	\$112.50	0.5	\$112.50
340.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	1.3	Follow up review of Comision de Investigacion, Procesamiento y Apelacion.	\$292.50	1.3	\$292.50
341.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	1.5	Reconcile Process Tracker to info in TC.	\$337.50	1.5	\$337.50
342.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	1.7	Follow up review of Departamento de Transportacion y Obras Publicas (cont'd).	\$382.50	1.7	\$382.50
343.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/3/2019	1.8	Follow up review of Administracion de Servicios Generales.	\$405.00	1.8	\$405.00
344.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, E. Hornung, J. Feltman	\$225.00	1.0	\$225.00
345.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/4/2019	0.5	Travel to/from mtg. w/ Scotiabank, E. Hornung.	\$112.50	0.5	\$112.50
346.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/4/2019	0.5	Meeting with Scotiabank to discuss FI letter with EH	\$112.50	0.5	\$112.50
347.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	1.4	Follow up review of Junta de Relaciones Trabajo.	\$315.00	1.4	\$315.00
348.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	2.3	Save down files from TC into AH Review folders.	\$517.50	2.3	\$517.50
349.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	2.3	Prepare training materials re: TC for Z. Saeed.	\$517.50	2.3	\$517.50
350.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	0.8	Follow up review of Oficina Procuradora de las Mujeres.	\$180.00	0.8	\$180.00
351.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	0.8	Follow up review of Comision Derechos Civiles.	\$180.00	0.8	\$180.00
352.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	1.0	Help J. Kanto with QC of Corporacion de Fondo de Interes Apremiata.	\$225.00	1.0	\$225.00
353.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	1.3	Onboarding training call with Z. Saeed.	\$292.50	1.3	\$292.50
354.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	0.5	Follow up review of Comision Derechos Civiles (cont'd).	\$112.50	0.5	\$112.50
355.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/4/2019	0.5	Check Oficina de etica Gubernamental for Z. Saeed and give him guidance on reviews.	\$112.50	0.5	\$112.50
356.	Analyst	Jacobson, Jennifer L.	\$225.00	999	Case Status & Strategy	1/7/2019	1.0	Call with K. Lattner, N. Ledwidge, Z. Saeed re: AH Reviews.	\$225.00	1.0	\$225.00
357.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/7/2019	0.2	Call with E. Hornung, D. Tocci re: FI Letters/Process.	\$45.00	0.2	\$45.00
358.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/7/2019	0.6	Summarize final reviews performed while N. Ledwidge was away.	\$135.00	0.6	\$135.00
359.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/7/2019	1.0	Summarize Hacienda review to K. Lattner, N. Ledwidge, Z. Saeed.	\$225.00	1.0	\$225.00
360.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/7/2019	0.1	Call with N. Ledwidge to catch up on AH Final review status.	\$22.50	0.1	\$22.50
361.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/7/2019	0.5	Run report of AH Responses as per discussion with K. Lattner.	\$112.50	0.5	\$112.50
362.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/8/2019	0.3	Call with E. Hornung re: Follow-up FI Process.	\$67.50	0.3	\$67.50
363.	Analyst	Jacobson, Jennifer L.	\$225.00	202	Financial Institution Requests	1/8/2019	0.3	Call with E. Hornung, A. Gittleman, D. Tocci re: Follow-up FI Process.	\$67.50	0.3	\$67.50
364.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/8/2019	1.5	Final review of Aportaciones para Pensiones y Seguridad Social (cont'd).	\$337.50	1.5	\$337.50
365.	Analyst	Jacobson, Jennifer L.	\$225.00	601	Priority AH Review Process	1/8/2019	0.8	Final review of Aportaciones para Pensiones y Seguridad Social - Sistema de Retiro de Maestros (cont'd).	\$180.00	0.8	\$180.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
366.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/8/2019	0.5	Final review of Aportaciones para Pensiones y Seguridad Social - Sistema de Retiro de Maestros.	\$112.50	0.5	\$112.50
367.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/9/2019	0.8	Meet with ACAA with N. Ledwidge, A. Gittleman.	\$180.00	0.8	\$180.00
368.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/9/2019	2.3	Meet with Compania de Turismo with N. Ledwidge.	\$517.50	2.3	\$517.50
369.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, K. Lattner, D. Tocci, N. Ledwidge.	\$180.00	0.8	\$180.00
370.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/9/2019	0.8	Attend meeting with Oriental Bank and D. Tocci.	\$180.00	0.8	\$180.00
371.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/9/2019	1.0	Final review of Loteria Traditional.	\$225.00	1.0	\$225.00
372.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with K. Lattner, N. Ledwidge, Z. Saeed.	\$67.50	0.3	\$67.50
373.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/9/2019	0.3	Locate files that relate to Tribunal re: email from A. Gittleman.	\$67.50	0.3	\$67.50
374.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/9/2019	0.7	Prep for meeting with AFL.	\$157.50	0.7	\$157.50
375.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/10/2019	1.1	Meet with Tribunal General de Justicia, A. Gittleman, J. Feltman.	\$247.50	1.1	\$247.50
376.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/10/2019	1.2	Summarize AH meetings held today.	\$270.00	1.2	\$270.00
377.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/10/2019	0.7	Prep for meeting with UPR.	\$157.50	0.7	\$157.50
378.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/10/2019	1.3	Meet with UPR, Z. Saeed, A. Gittleman.	\$292.50	1.3	\$292.50
379.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/10/2019	1.4	Meet with AFL.	\$315.00	1.4	\$315.00
380.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/10/2019	0.9	Travel to/from UPR.	\$202.50	0.9	\$202.50
381.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/10/2019	0.5	Call with K. Lattner re: Weekly update email.	\$112.50	0.5	\$112.50
382.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/10/2019	0.5	Call with G. Macmaster, B. Klyman, J. Kanto re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50
383.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/10/2019	0.1	Invesco call w/ D. Tocci.	\$22.50	0.1	\$22.50
384.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/10/2019	0.9	Prep for meeting with Tribunal General de Justicia	\$202.50	0.9	\$202.50
385.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/11/2019	2.0	Organize notes from various AH meetings.	\$450.00	2.0	\$450.00
386.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/11/2019	2.8	Summarize Tribunal meeting for A. Gittleman; update template for AH.	\$630.00	2.8	\$630.00
387.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/11/2019	7.8	Travel from SJU > EWR.	\$1,755.00	7.8	\$1,755.00
388.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/11/2019	0.3	Discussion with G. Macmaster, J. Kanto, B. Klyman re: Updating Process Tracker in TC.	\$67.50	0.3	\$67.50
389.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with E. Hornung.	\$90.00	0.4	\$90.00
390.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, Z. Saeed.	\$180.00	0.8	\$180.00
391.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/13/2019	0.8	Provide Summary to team ahead of Autoridad de Edificios Publicos meeting.	\$180.00	0.8	\$180.00
392.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/13/2019	1.3	Provide Summary to team ahead of Banco Gubernamental de Fomento meeting.	\$292.50	1.3	\$292.50
393.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/13/2019	0.5	Run/Send new reports for team - exhibits from developer.	\$112.50	0.5	\$112.50
394.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/14/2019	0.8	Called into meeting with Autoridad de Edificios Publicos, N. Ledwidge, K. Lattner (shorter meeting than live).	\$180.00	0.8	\$180.00
395.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/14/2019	1.3	Summarize information received for Autoridad de Carreteras y Transportacion.	\$292.50	1.3	\$292.50
396.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/14/2019	1.3	Summarize Compania de Comercio y Exportacion ahead of AH meeting.	\$292.50	1.3	\$292.50
397.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/15/2019	0.8	Call into meeting with Compania de Comercio y Exportación , K. Lattner.	\$180.00	0.8	\$180.00
398.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/15/2019	1.1	Create bank account report for all retirement AHs.	\$247.50	1.1	\$247.50
399.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/15/2019	0.5	Pull billing detail from August - December as per discuss with J. Feltman.	\$112.50	0.5	\$112.50
400.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/15/2019	2.3	Pull billing detail from August - December as per discuss with J. Feltman (cont'd).	\$517.50	2.3	\$517.50
401.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/15/2019	0.2	Call with B. Klyman, G. Macmaster, J. Kanto re: TC document updates.	\$45.00	0.2	\$45.00
402.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, E. Hornung, D. Tocci.	\$180.00	0.8	\$180.00
403.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/16/2019	1.3	Summarize meeting with Compania de Turismo.	\$292.50	1.3	\$292.50
404.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/16/2019	0.6	Run Report to identify Hacienda managed accounts, as per discussion with K. Lattner.	\$135.00	0.6	\$135.00
405.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, J. Feltman, A. Gittleman, K. Lattner.	\$202.50	0.9	\$202.50
406.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge.	\$157.50	0.7	\$157.50
407.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/16/2019	0.5	Call with B. Klyman, G. Macmaster, J. Kanto re: TC document updates (cont'd).	\$112.50	0.5	\$112.50
408.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/17/2019	1.0	Send follow-up letter to ACAA following meeting.	\$225.00	1.0	\$225.00
409.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/18/2019	0.3	Email/call with N. Ledwidge re: schedules and travel.	\$67.50	0.3	\$67.50
410.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/18/2019	0.3	Call with J. Kanto re: review of Departamento de Hacienda.	\$67.50	0.3	\$67.50
411.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, E. Hornung, Z. Saeed, N. Ledwidge.	\$180.00	0.8	\$180.00
412.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/18/2019	0.5	Review Tribunal response.	\$112.50	0.5	\$112.50
413.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/18/2019	1.0	Look through UPR file from N. Patterson re: new accounts/marketing duplicates.	\$225.00	1.0	\$225.00
414.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/18/2019	0.3	Review UPR with N. Patterson.	\$67.50	0.3	\$67.50
415.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/20/2019	6.5	Travel from EWR > SJU.	\$1,462.50	6.5	\$1,462.50
416.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/21/2019	2.4	Identify AH based on bank statements from FI.	\$540.00	2.4	\$540.00
417.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/21/2019	2.8	Identify duplicative bank accounts and confirm owner via FI statements.	\$630.00	2.8	\$630.00

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(October 1, 2018 through January 31, 2019)												
Exhibit A-3: Project Manager Role - January												
	Timekeeper Detail			Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
418.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/21/2019	2.9	QC bank statements from FI.	\$652.50	2.9	\$652.50	
419.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$157.50	0.7	\$157.50	
420.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/23/2019	0.3	Prepare accounts managed by Hacienda as per discussion with Z. Saeed.	\$67.50	0.3	\$67.50	
421.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/24/2019	0.3	Call with G. Macmaster to review updates needed in TC (Priority Categories).	\$67.50	0.3	\$67.50	
422.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/24/2019	2.9	Prepare Citi Reconciliation for the sweep accounts.	\$652.50	2.9	\$652.50	
423.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/24/2019	0.5	Prepare Citi Reconciliation for the sweep accounts (conf'd).	\$112.50	0.5	\$112.50	
424.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, K. Lattner.	\$180.00	0.8	\$180.00	
425.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/25/2019	0.8	Prep file/instructions for B. Damodaran to update new FI information.	\$180.00	0.8	\$180.00	
426.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/25/2019	2.7	Extract FI data for BPPR.	\$607.50	2.7	\$607.50	
427.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/28/2019	0.8	Run TC reports to see what needs to be updated re: process tracker.	\$180.00	0.8	\$180.00	
428.	Analyst	Jacobson, Jennifer L	\$225.00	998	Case Administration	1/28/2019	0.6	Discuss QC task with A. Cappelli.	\$135.00	0.6	\$135.00	
429.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung.	\$157.50	0.7	\$157.50	
430.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/28/2019	0.8	Prepare BPPR QC file for team.	\$180.00	0.8	\$180.00	
431.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/28/2019	2.3	Coordinate QC for all FI statements.	\$517.50	2.3	\$517.50	
432.	Analyst	Jacobson, Jennifer L	\$225.00	201	Account Holder Requests	1/29/2019	2.8	Check prioritized tracker vs TC for new information received through 1/29.	\$630.00	2.8	\$630.00	
433.	Analyst	Jacobson, Jennifer L	\$225.00	202	Financial Institution Requests	1/29/2019	2.3	Update FI file to include TC ID.	\$517.50	2.3	\$517.50	
434.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge.	\$67.50	0.3	\$67.50	
435.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/30/2019	0.3	Call with J. Kanto re: QC of TC account balances for Departamento de Hacienda.	\$67.50	0.3	\$67.50	
436.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/30/2019	2.1	Coordinate and assign top 51 - 74 AHs to QC.	\$472.50	2.1	\$472.50	
437.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/30/2019	1.3	Coordinate and assign top 40 - 50 AHs to QC.	\$292.50	1.3	\$292.50	
438.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/30/2019	1.4	Review Top 30 file and assign updates to team to perform QC.	\$315.00	1.4	\$315.00	
439.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/30/2019	2.9	Prepare QC file to track updates needed after QC file.	\$652.50	2.9	\$652.50	
440.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/31/2019	1.5	Review Top 50 AH QC; assign fixes to D. Tocci.	\$337.50	1.5	\$337.50	
441.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/31/2019	1.5	Review Response templates to ensure the most updated file is being used for QC.	\$337.50	1.5	\$337.50	
442.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/31/2019	0.5	Assign final AHRT reviews out to team.	\$112.50	0.5	\$112.50	
443.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/31/2019	2.0	Create change file for D. Tocci to implement.	\$450.00	2.0	\$450.00	
444.	Analyst	Jacobson, Jennifer L	\$225.00	601	Priority AH Review Process	1/31/2019	1.5	Review next batch of QC work and assign AHs.	\$337.50	1.5	\$337.50	
445.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/2/2019	0.7	Call with J. Jacobson re: QC process for documents and materials uploaded to TC.	\$157.50	0.7	\$157.50	
446.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/2/2019	1.8	Review and summarize updates for Programa de Servicios con Antelacion al Juicio.	\$405.00	1.8	\$405.00	
447.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/3/2019	0.2	Call with B. Klyman re: QC process for documents and materials uploaded to TC.	\$45.00	0.2	\$45.00	
448.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/3/2019	0.3	Call with J. Jacobson re: QC process for documents and materials uploaded to TC (cont'd).	\$67.50	0.3	\$67.50	
449.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	0.7	Initial review of Fondo de Seguro del Desempleo.	\$157.50	0.7	\$157.50	
450.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	0.8	Follow up review of Junta de Supervision y Administracion Financiera.	\$180.00	0.8	\$180.00	
451.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	0.8	Follow up review of Autoridad de Transporte Integrado.	\$180.00	0.8	\$180.00	
452.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	0.9	Follow up review of Oficina Comisionado de Asuntos Municipales (OCAM).	\$202.50	0.9	\$202.50	
453.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	1.4	Follow up review of Instituto de Ciencias Forenses (ICF).	\$315.00	1.4	\$315.00	
454.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	1.1	Review TC for new data on previously reviewed AH's.	\$247.50	1.1	\$247.50	
455.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/7/2019	2.2	Follow up review of Administracion Sistema de Retiro de Empleados Gobierno.	\$495.00	2.2	\$495.00	
456.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/8/2019	0.6	Draft emails to K. Lattner and N. Ledwidge re: updates to numerous AH reviews through 1/14.	\$135.00	0.6	\$135.00	
457.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/8/2019	0.5	Draft follow-up letter for Administracion Sistema de Retiro de Empleados Gobierno requesting needed materials.	\$112.50	0.5	\$112.50	
458.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/8/2019	1.2	Follow up review of Banco Desarrollo Economico.	\$270.00	1.2	\$270.00	
459.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/8/2019	1.8	Final review of Administracion Sistema de Retiro de Empleados Gobierno.	\$405.00	1.8	\$405.00	
460.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/9/2019	0.6	Draft emails to K. Lattner and N. Ledwidge re: updates to numerous AH reviews through 1/28.	\$135.00	0.6	\$135.00	
461.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/10/2019	1.1	Email to N. Ledwidge re: materials that are needed for Banco Desarrollo Economico.	\$247.50	1.1	\$247.50	
462.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, G. Macmaster, B. Klyman re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50	
463.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/10/2019	1.3	Review follow-up materials for Banco Desarrollo Economico and summarize what is needed.	\$292.50	1.3	\$292.50	
464.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/11/2019	0.3	Discussion with J.Jacobson, G. Macmaster, B. Klyman re: Updating Process Tracker in TC.	\$67.50	0.3	\$67.50	
465.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/11/2019	0.5	Call with G. Macmaster re: updating process tracker in TC.	\$112.50	0.5	\$112.50	
466.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/14/2019	0.2	Draft email to K. Lattner re: AH review updates.	\$45.00	0.2	\$45.00	
467.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/14/2019	0.6	Draft email to K. Lattner and N. Ledwidge re: new materials received from Loteria Electronica.	\$135.00	0.6	\$135.00	
468.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/14/2019	0.8	Review and confirm edits from Z. Saeed re: AH reviews.	\$180.00	0.8	\$180.00	
469.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/15/2019	0.2	Call with B. Klyman, G. Macmaster, J. Jacobson re: TC document updates.	\$45.00	0.2	\$45.00	

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Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
470.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/16/2019	0.5	Call with B. Klyman, G. Macmaster, J. Jacobson re: TC document updates (cont'd).	\$112.50	0.5	\$112.50
471.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/18/2019	0.2	Call with J. Jacobson re: review of Departamento de Hacienda.	\$45.00	0.2	\$45.00
472.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/18/2019	2.8	Reconcile AH response from Departamento de Hacienda to TC.	\$630.00	2.8	\$630.00
473.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/21/2019	2.2	Call with N. Ledwidge re: AH updates through FOMB inbox.	\$495.00	2.2	\$495.00
474.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/21/2019	0.2	Check FOMB inbox for updates throughout January.	\$45.00	0.2	\$45.00
475.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	0.6	Call with G. Macmaster re: matching GL/TB accounts to AH Response Excel Templates.	\$135.00	0.6	\$135.00
476.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with N. Ledwidge & K. Lattner.	\$67.50	0.3	\$67.50
477.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	0.8	Draft emails to all relevant AH reviewers re: FOMB inbox updates.	\$180.00	0.8	\$180.00
478.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	2.2	Review FOMB inbox for responses received through 1/22.	\$495.00	2.2	\$495.00
479.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	2.9	Review FOMB inbox for information received through 1/22.	\$652.50	2.9	\$652.50
480.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/22/2019	2.8	QC of cash inventory excel file vs. AAFAF excel file.	\$630.00	2.8	\$630.00
481.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/22/2019	2.9	QC of Hacienda schedule vs. Informacion Requerida.	\$652.50	2.9	\$652.50
482.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/23/2019	0.8	Call with G. Macmaster re: AH Process summary updates.	\$180.00	0.8	\$180.00
483.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/23/2019	1.7	Review FOMB inbox; updates/consolidate relevant information for responses received through 1/23.	\$382.50	1.7	\$382.50
484.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	2.3	Follow up review of COFINA.	\$517.50	2.3	\$517.50
485.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/24/2019	1.2	Review FOMB inbox for updates through 1/24.	\$270.00	1.2	\$270.00
486.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	1.3	Follow up review of Loteria Electronica.	\$292.50	1.3	\$292.50
487.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	0.4	Follow up review for Autoridad de Asesoría Financiera y Agencia Fiscal.	\$90.00	0.4	\$90.00
488.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	0.6	Follow up review of Autoridad de los Puertos.	\$135.00	0.6	\$135.00
489.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	0.7	Follow up review of Banco de Desarrollo Economico.	\$157.50	0.7	\$157.50
490.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/24/2019	0.7	Follow up review of Administracion de Seguros de Salud.	\$157.50	0.7	\$157.50
491.	Analyst	Kanto, John	\$225.00	201	Account Holder Requests	1/25/2019	0.3	Prep COFINA materials for call with K. Lattner.	\$67.50	0.3	\$67.50
492.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/25/2019	0.8	Review FOMB inbox for updates on PREPA.	\$180.00	0.8	\$180.00
493.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/25/2019	1.1	Review FOMB inbox for updates received through 1/25.	\$247.50	1.1	\$247.50
494.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/28/2019	0.5	Review FOMB inbox for updates through 1/28.	\$112.50	0.5	\$112.50
495.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/28/2019	1.4	Review PAH's for needed materials/updates.	\$315.00	1.4	\$315.00
496.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/29/2019	0.6	Draft emails to K. Lattner, N. Ledwidge, J. Jacobson re: QC of TC AH balances.	\$135.00	0.6	\$135.00
497.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.9	Perform QC of TC AH balances COFINA.	\$202.50	0.9	\$202.50
498.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.3	Perform QC of TC AH balances for Administracion de Sustento de Menores.	\$67.50	0.3	\$67.50
499.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.4	Perform QC of TC AH balances for Autoridad de Asesoría Financiera y Agencia.	\$90.00	0.4	\$90.00
500.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.4	Perform QC of TC AH balances Administracion para el Desarrollo de Empresas Agropecuarias.	\$90.00	0.4	\$90.00
501.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.5	Perform QC of TC AH balances Banco de Desarrollo Economico.	\$112.50	0.5	\$112.50
502.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.6	Perform QC of TC AH balances Loteria Electronica.	\$135.00	0.6	\$135.00
503.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	0.6	Perform QC of TC AH balances Administracion de Seguros de Salud.	\$135.00	0.6	\$135.00
504.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/29/2019	2.6	Consolidate all needed changes to all QC'd AH balances and identify TC ID's and file names used re: Perform QC of TC AH balances.	\$585.00	2.6	\$585.00
505.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/30/2019	0.6	Draft email to J. Jacobson re: corrections needed for QC of TC account balances for Departamento de Hacienda.	\$135.00	0.6	\$135.00
506.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/30/2019	0.3	Call with J. Jacobson re: QC of TC account balances for Departamento de Hacienda.	\$67.50	0.3	\$67.50
507.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	0.7	Perform QC of TC account balances for Sistema de Retiro para Maestros.	\$157.50	0.7	\$157.50
508.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	1.4	Perform QC of TC account balances for Departamento de Hacienda.	\$315.00	1.4	\$315.00
509.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	1.6	Consolidate all excel templates and draft email to J. Jacobson re: QC of TC account balances.	\$360.00	1.6	\$360.00
510.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	1.1	Perform QC of TC account balances for Autoridad de Carreteras y Transportacion.	\$247.50	1.1	\$247.50
511.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	0.4	Perform QC of TC account balances for Administracion de Compensaciones por Accidentes de Automobiles.	\$90.00	0.4	\$90.00
512.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	0.6	Perform QC of TC account balances for Asignaciones bajo la Custodia de Hacienda.	\$135.00	0.6	\$135.00
513.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	0.6	Perform QC of TC account balances for Autoridad de Edificios Publicos.	\$135.00	0.6	\$135.00
514.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/30/2019	0.7	Perform QC of TC account balances for Compania de Turismo de Puerto Rico.	\$157.50	0.7	\$157.50
515.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/31/2019	1.2	Draft email to J. Jacobson re: corrections needed for QC of TC account balances for all QC'd accounts.	\$270.00	1.2	\$270.00
516.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/31/2019	0.9	Review FOMB inbox for updates and consolidate relevant information for 1/29 through 1/31.	\$202.50	0.9	\$202.50
517.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.3	Perform QC of TC account balances for Administracion de Familias y Ninos.	\$67.50	0.3	\$67.50
518.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.3	Perform QC of TC account balances for Instituto de Estadisticas.	\$67.50	0.3	\$67.50
519.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.6	Perform QC of TC account balances for Corporacion Proyecto ENLACE Cano Martin Pena.	\$135.00	0.6	\$135.00
520.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Perform QC of TC account balances for Comision de Energia.	\$90.00	0.4	\$90.00
521.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Perform QC of TC account balances for Corporacion de Seguros Agricolas.	\$90.00	0.4	\$90.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
522.	Analyst	Kanto, John	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Perform QC of TC account balances for PREPA Networks.	\$90.00	0.4	\$90.00
523.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	1/3/2019	0.2	Call with J. Kanto re: QC process for documents and materials uploaded to TC.	\$79.00	0.2	\$79.00
524.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, G. Macmaster, J. Kanto re: training on updating process tracker in TC.	\$197.50	0.5	\$197.50
525.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	1/11/2019	0.3	Discussion with J. Jacobson, J. Kanto, G. Macmaster re: Updating Process Tracker in TC.	\$118.50	0.3	\$118.50
526.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	1/15/2019	0.2	Call with G. Macmaster, J. Jacobson, J. Kanto re: TC document updates.	\$79.00	0.2	\$79.00
527.	Senior Associate	Klyman, Basyah	\$395.00	999	Case Status & Strategy	1/16/2019	0.5	Call with G. Macmaster, J. Jacobson, J. Kanto re: TC document updates (cont'd).	\$197.50	0.5	\$197.50
528.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, J. Jacobson, E. Hornung.	\$275.00	0.5	\$275.00
529.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/2/2019	0.5	Internal Call with AG, NL, KL, EH	\$275.00	0.5	\$275.00
530.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	2.9	Review AH reviews completed over break	\$1,595.00	2.9	\$1,595.00
531.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	3.0	Review final reviews completed and send follow up letters as necessary	\$1,650.00	3.0	\$1,650.00
532.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	0.9	Review ERS documents	\$495.00	0.9	\$495.00
533.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	1.0	Review doc QC tracker	\$550.00	1.0	\$550.00
534.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	0.8	Call with A. Gittleman to discuss AH reviews	\$440.00	0.8	\$440.00
535.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/2/2019	1.4	Review HTA documents	\$770.00	1.4	\$770.00
536.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/3/2019	0.9	Review updated process tracker	\$495.00	0.9	\$495.00
537.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/3/2019	1.5	Review and update weekly memo	\$825.00	1.5	\$825.00
538.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/3/2019	1.8	Review TC AH status and document categories	\$990.00	1.8	\$990.00
539.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/3/2019	2.3	Review AH reviews completed 1/2 and email correspondence	\$1,265.00	2.3	\$1,265.00
540.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/4/2019	1.3	Onboard training call with Z. Saeed	\$715.00	1.3	\$715.00
541.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/4/2019	2.1	Review AH responses and reviews completed as of 1/3	\$1,155.00	2.1	\$1,155.00
542.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/7/2019	0.3	Review TC update email from J. Jacobson	\$165.00	0.3	\$165.00
543.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/7/2019	1.0	Call with J. Jacobson, N. Ledwidge, Z. Saeed re: AH Reviews.	\$550.00	1.0	\$550.00
544.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/7/2019	1.0	Call with J. Jacobson, N. Ledwidge, Z. Saeed re: AH Reviews.	\$550.00	1.0	\$550.00
545.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/7/2019	0.5	Discuss AH reviews completion status with J. Jacobson	\$275.00	0.5	\$275.00
546.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/7/2019	0.1	Call with N. Ledwidge on AH review status	\$55.00	0.1	\$55.00
547.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/7/2019	2.1	Review Hacienda AH review completed	\$1,155.00	2.1	\$1,155.00
548.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/7/2019	3.0	Review AH responses and reviews completed as of 1/5	\$1,650.00	3.0	\$1,650.00
549.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/8/2019	0.6	Review memo prepared by E. Hornung re AAFAP excluded accounts	\$330.00	0.6	\$330.00
550.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/8/2019	1.1	Review AAFAP report re excluded accounts	\$605.00	1.1	\$605.00
551.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/8/2019	1.3	Review AH responses and follow up in advance of upcoming meetings	\$715.00	1.3	\$715.00
552.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/8/2019	3.0	Review AH reviews completed to date and send follow up letters	\$1,650.00	3.0	\$1,650.00
553.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/8/2019	3.0	Complete final reviews of AH responses assigned to me	\$1,650.00	3.0	\$1,650.00
554.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.8	\$440.00
555.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.8	\$440.00
556.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with N. Ledwidge, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
557.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with N. Ledwidge, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
558.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/9/2019	3.0	Continue to review final reviews of AH responses and send follow up letters	\$1,650.00	3.0	\$1,650.00
559.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/9/2019	1.1	Review Tribunal files in advance of meeting	\$605.00	1.1	\$605.00
560.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/9/2019	1.7	Review UPR response in advance of meeting	\$935.00	1.7	\$935.00
561.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.4	Call w/ D. Tocci on DP progress update.	\$220.00	0.4	\$220.00
562.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.4	Call with D. Tocci on weekly update re FI process	\$220.00	0.4	\$220.00
563.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	1.2	Prepare weekly update email	\$660.00	1.2	\$660.00
564.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson re: Weekly update email.	\$275.00	0.5	\$275.00
565.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson on weekly email	\$275.00	0.5	\$275.00
566.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/10/2019	1.6	Prepare for and meet with COFINA	\$880.00	1.6	\$880.00
567.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/10/2019	1.1	Tribunal meeting	\$605.00	1.1	\$605.00
568.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, Z. Saeed.	\$440.00	0.8	\$440.00
569.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Jacobson, A. Gittleman, J. Feltman, N. Ledwidge, Z. Saeed.	\$440.00	0.8	\$440.00
570.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/11/2019	0.8	Review Tribunal meeting notes	\$440.00	0.8	\$440.00
571.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/11/2019	1.2	Review final review completed to date	\$660.00	1.2	\$660.00
572.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/13/2019	10.7	Travel ORD-SJU	\$5,885.00	10.7	\$5,885.00
573.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	1.9	Meeting with Autoridad de Edificios Publicos, N. Ledwidge, J. Jacobson (phone).	\$1,045.00	1.9	\$1,045.00

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(October 1, 2018 through January 31, 2019)												
Exhibit A-3: Project Manager Role - January												
	Timekeeper Detail			Billing Detail							Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
574.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	1.0	Meeting with GDB and N. Ledwidge, J. Feltman and O&B.	\$550.00	1.0	\$550.00	
575.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	1.1	Review of Top 15 AH responses and related status of each to provide to O&B and counsel.	\$605.00	1.1	\$605.00	
576.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.2	Discussion with K. Williamson on AH Reviews.	\$110.00	0.2	\$110.00	
577.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.3	Email Z. Saeed re: Top 10 AHs to summarize responses.	\$165.00	0.3	\$165.00	
578.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.3	Debrief with E. Hornung on GDB, Tribunal meetings.	\$165.00	0.3	\$165.00	
579.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.3	Review email to GDB as follow up to meeting.	\$165.00	0.3	\$165.00	
580.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.4	Draft email to Fondo del Seguro re: accounts held.	\$220.00	0.4	\$220.00	
581.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.4	Draft email to K. Williamson re: AH meetings to schedule.	\$220.00	0.4	\$220.00	
582.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.4	Draft email to OCAM re: accounts held.	\$220.00	0.4	\$220.00	
583.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/14/2019	0.4	Coordinate AH meetings for week of 1/14.	\$220.00	0.4	\$220.00	
584.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/14/2019	0.8	Travel to/from GDB meeting.	\$440.00	0.8	\$440.00	
585.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, J. Feltman, N. Ledwidge.	\$440.00	0.8	\$440.00	
586.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/14/2019	2.1	Review AH responses for Exportacion ahead of meeting.	\$1,155.00	2.1	\$1,155.00	
587.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	1.2	Send AH follow up letters.	\$660.00	1.2	\$660.00	
588.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.8	Prepare meeting notes for HTA.	\$440.00	0.8	\$440.00	
589.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.8	Begin prep for Hacienda meeting.	\$440.00	0.8	\$440.00	
590.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	1.0	Meeting with Comercio y Exportacion, J. Jacobson (phone).	\$550.00	1.0	\$550.00	
591.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	1.8	Meet with HTA.	\$990.00	1.8	\$990.00	
592.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.4	Prep for AH meeting with Comercio y Exportacion.	\$220.00	0.4	\$220.00	
593.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.5	Review AH responses received through 1/15.	\$275.00	0.5	\$275.00	
594.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.5	Review HTA responses and prep for meeting.	\$275.00	0.5	\$275.00	
595.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.6	Review and upload GDB meeting notes.	\$330.00	0.6	\$330.00	
596.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.7	Finalize GDB meeting notes.	\$385.00	0.7	\$385.00	
597.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.3	Research UPR correspondence re: UPR meeting on 1/10.	\$165.00	0.3	\$165.00	
598.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/15/2019	0.3	Prepare memo for GDB meeting.	\$165.00	0.3	\$165.00	
599.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/15/2019	0.7	Travel to/from AH meeting with Comercio y Exportacion.	\$385.00	0.7	\$385.00	
600.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/15/2019	0.5	Meeting M. Tulla, K. Williamson, J. Feltman, N. Ledwidge, J. Calderon, M. Lopez, A. Gittleman. (left early)	\$275.00	0.5	\$275.00	
601.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with J. Feltman, E. Hornung, D. Tocci, J. Jacobson.	\$440.00	0.8	\$440.00	
602.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/15/2019	1.6	Review UPR retirement accounts.	\$880.00	1.6	\$880.00	
603.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.2	Call with K. Lattner to discuss AH status.	\$110.00	0.2	\$110.00	
604.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.2	Call with E. Hornung to discuss COFINA accounts.	\$110.00	0.2	\$110.00	
605.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with J. Feltman, A. Gittleman.	\$165.00	0.3	\$165.00	
606.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.3	Continue to prep for Hacienda meeting.	\$165.00	0.3	\$165.00	
607.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, J. Feltman, A. Gittleman, J. Jacobson.	\$495.00	0.9	\$495.00	
608.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.9	Continue to prep for Hacienda meeting.	\$495.00	0.9	\$495.00	
609.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	1.0	Prepare for AFV AH meeting.	\$550.00	1.0	\$550.00	
610.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	1.5	Meet with AFV.	\$825.00	1.5	\$825.00	
611.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.5	Review "troubled" AH for non responsiveness.	\$275.00	0.5	\$275.00	
612.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.5	Review additional AFV accounts.	\$275.00	0.5	\$275.00	
613.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.5	Draft follow up to PRHFA.	\$275.00	0.5	\$275.00	
614.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/16/2019	0.8	Review Top 30 AHs status spreadsheet and provide comments.	\$440.00	0.8	\$440.00	
615.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/16/2019	0.4	Call with A. Gittleman to discuss PREPA ERS.	\$220.00	0.4	\$220.00	
616.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/16/2019	0.5	Follow up call re: "roadblocks" with J. Elkoury, E. Trigo, A. Gittleman, J. Feltman.	\$275.00	0.5	\$275.00	
617.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$385.00	0.7	\$385.00	
618.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/16/2019	0.3	Review top 30 AHs for responsiveness.	\$165.00	0.3	\$165.00	
619.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/16/2019	0.3	Review PREPA ERS response.	\$165.00	0.3	\$165.00	
620.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/17/2019	0.7	Update priority tracker for information received through 1/17.	\$385.00	0.7	\$385.00	
621.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/17/2019	0.8	Update Top 30 schedule for information received through 1/17.	\$440.00	0.8	\$440.00	
622.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/17/2019	0.8	Continue to prepare PRHFA response.	\$440.00	0.8	\$440.00	
623.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/17/2019	2.2	Review December Fee Statement.	\$1,210.00	2.2	\$1,210.00	
624.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/17/2019	10.0	Travel from SJU > NYC.	\$5,500.00	10.0	\$5,500.00	
625.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/17/2019	1.6	Finalize weekly update and send.	\$880.00	1.6	\$880.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
626.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/17/2019	0.5	Review document upload categories via J. Jacobson email.	\$275.00	0.5	\$275.00
627.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/18/2019	1.7	Review Hacienda spreadsheets provided and TC uploads, data included.	\$935.00	1.7	\$935.00
628.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/18/2019	2.8	Review AH responses received and delegate final reviews to team members.	\$1,540.00	2.8	\$1,540.00
629.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/19/2019	0.3	Draft email to J. Kanto on AH inbox review and organization.	\$165.00	0.3	\$165.00
630.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/19/2019	0.5	Call with A. Gittleman to discuss board memo.	\$275.00	0.5	\$275.00
631.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/19/2019	0.8	Review PREPA ERS financial information and related emails.	\$440.00	0.8	\$440.00
632.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/20/2019	0.3	Email with PREPA re: meeting to review financial information.	\$165.00	0.3	\$165.00
633.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/20/2019	0.7	Research and review PREPA ERS initial letter and send to O&B.	\$385.00	0.7	\$385.00
634.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/20/2019	2.9	Prepare memo for board meeting on 1/24/19.	\$1,595.00	2.9	\$1,595.00
635.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/20/2019	1.2	Continue to prepare memo for board meeting, review A. Gittleman comments and related emails.	\$660.00	1.2	\$660.00
636.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/21/2019	0.5	Review FOMB inbox for AH responses received through 1/21.	\$275.00	0.5	\$275.00
637.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/21/2019	8.0	Travel from ORD > SJU.	\$4,400.00	8.0	\$4,400.00
638.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/21/2019	0.8	Call with A. Gittleman to discuss board memo (cont'd).	\$440.00	0.8	\$440.00
639.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/21/2019	2.6	Continue to update board memo and report review in conjunction.	\$1,430.00	2.6	\$1,430.00
640.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	0.4	Call to discuss source of funds.	\$220.00	0.4	\$220.00
641.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	0.6	Discuss review of AH responses.	\$330.00	0.6	\$330.00
642.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	0.6	Prep for PRPA meeting.	\$330.00	0.6	\$330.00
643.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	0.8	Prep for AAFAF meeting.	\$440.00	0.8	\$440.00
644.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	1.3	Meet with AAFAF and other controlled accounts.	\$715.00	1.3	\$715.00
645.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/22/2019	1.4	Review inbox for new responses received through 1/22.	\$770.00	1.4	\$770.00
646.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with Z. Saeed and N. Ledwidge re: Sample testing approach.	\$165.00	0.3	\$165.00
647.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with J. Kanto & N. Ledwidge.	\$165.00	0.3	\$165.00
648.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/22/2019	0.6	Discussion re: memo for board with A. Gittleman, J. Feltman.	\$330.00	0.6	\$330.00
649.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, Z. Saeed.	\$385.00	0.7	\$385.00
650.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/22/2019	0.8	Call to discuss database and summary charts with J. Feltman.	\$440.00	0.8	\$440.00
651.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/22/2019	2.1	Review AFV responses.	\$1,155.00	2.1	\$1,155.00
652.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/23/2019	1.2	Prep for PREPA meeting.	\$660.00	1.2	\$660.00
653.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/23/2019	1.3	Meet PRPA.	\$715.00	1.3	\$715.00
654.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/23/2019	2.8	Meet with PREPA, A. Gittleman.	\$1,540.00	2.8	\$1,540.00
655.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/23/2019	0.9	Travel to/from PREPA.	\$495.00	0.9	\$495.00
656.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/23/2019	0.6	Update call with A. Gittleman, J. Feltman.	\$330.00	0.6	\$330.00
657.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/24/2019	10.0	Travel from SJU > ORD.	\$5,500.00	10.0	\$5,500.00
658.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson.	\$440.00	0.8	\$440.00
659.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/25/2019	2.0	Review COFINA responses.	\$1,100.00	2.0	\$1,100.00
660.	Director	Lattner, Kathryn	\$550.00	601	Priority AH Review Process	1/25/2019	2.1	Review PREPA GL information received.	\$1,155.00	2.1	\$1,155.00
661.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/26/2019	2.4	Review AH responses received to TC files - comparing the two.	\$1,320.00	2.4	\$1,320.00
662.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/27/2019	8.0	Travel from ORD > PHL.	\$4,400.00	8.0	\$4,400.00
663.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/28/2019	2.2	Review and update prioritized review tracker for information received through 1/28.	\$1,210.00	2.2	\$1,210.00
664.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/28/2019	0.8	Emails re: PREPA GL selections.	\$440.00	0.8	\$440.00
665.	Director	Lattner, Kathryn	\$550.00	998	Case Administration	1/28/2019	7.6	Travel from PHL > SJU.	\$4,180.00	7.6	\$4,180.00
666.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/29/2019	3.2	Meet with Hacienda and Review accounting systems with N. Ledwidge, A. Gittleman, Z. Saeed.	\$1,760.00	3.2	\$1,760.00
667.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/30/2019	6.3	Meet with Hacienda and Review accounting systems with N. Ledwidge, A. Gittleman, Z. Saeed.	\$3,465.00	6.3	\$3,465.00
668.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/30/2019	6.5	Meet with Hacienda and Review accounting systems with N. Ledwidge, A. Gittleman, Z. Saeed.	\$3,575.00	6.5	\$3,575.00
669.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, Z. Saeed, N. Ledwidge, J. Jacobson.	\$165.00	0.3	\$165.00
670.	Director	Lattner, Kathryn	\$550.00	201	Account Holder Requests	1/31/2019	6.2	Meet with Hacienda and Review accounting systems with Z. Saeed, N. Ledwidge, A. Gittleman.	\$3,410.00	6.2	\$3,410.00
671.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/31/2019	4.2	Various tasks regarding case status reporting.	\$2,310.00	4.2	\$2,310.00
672.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, J. Jacobson, K. Lattner, E. Hornung.	\$275.00	0.5	\$275.00
673.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/7/2019	2.1	Issue AH follow up letters via FOMB email account.	\$1,155.00	2.1	\$1,155.00
674.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/7/2019	2.4	Finalize AH reviews prior to issuing follow up letters.	\$1,320.00	2.4	\$1,320.00
675.	Director	Ledwidge, Niall	\$550.00	998	Case Administration	1/7/2019	4.0	NYC > SJU / Document review	\$2,200.00	4.0	\$2,200.00
676.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/7/2019	0.5	Call with J. Jacobson, K. Lattner, Z. Saeed re: AH Reviews.	\$275.00	0.5	\$275.00
677.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/7/2019	0.1	Call with J. Jacobson to catch up on AH Final review status.	\$55.00	0.1	\$55.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
678.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/8/2019	0.3	Issue a follow up letter for Corporacion para la Difusion Publica.	\$165.00	0.3	\$165.00
679.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/8/2019	0.3	Issue a follow up letter for Departamento de la Familia.	\$165.00	0.3	\$165.00
680.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/8/2019	0.4	Draft email to arrange meeting with Dept. of Hacienda.	\$220.00	0.4	\$220.00
681.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/8/2019	0.4	Liaise with FOMB re: scheduling AH meetings.	\$220.00	0.4	\$220.00
682.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/8/2019	0.4	Issue a follow up letter for Oficina Estatal de Política Pública Energética.	\$220.00	0.4	\$220.00
683.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/8/2019	2.1	Final review of Tribunal de Primera Instancia.	\$1,155.00	2.1	\$1,155.00
684.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/8/2019	2.2	Final review of Autoridad de Transporte Marítimo.	\$1,210.00	2.2	\$1,210.00
685.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/8/2019	2.3	Final review of Departamento de la Familia.	\$1,265.00	2.3	\$1,265.00
686.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/8/2019	1.4	Final review of Instituto de Estadísticas.	\$770.00	1.4	\$770.00
687.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	0.2	Schedule meeting with M. Yassin from COFINA.	\$110.00	0.2	\$110.00
688.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	0.4	Issue follow up letter for Departamento de Recreación y Deportes.	\$220.00	0.4	\$220.00
689.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	0.7	Meet with ACAA with A. Gittleman, J. Jacobson.	\$385.00	0.7	\$385.00
690.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	2.3	Meet with Compania de Turismo with J. Jacobson.	\$1,265.00	2.3	\$1,265.00
691.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	2.3	Prep for meeting with Compañía de Fomento Industrial.	\$1,265.00	2.3	\$1,265.00
692.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	1.1	Arranging meeting and addressing queries in respect of GDB.	\$605.00	1.1	\$605.00
693.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	1.6	Prepare for meeting with COFINA.	\$880.00	1.6	\$880.00
694.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	1.7	Prep for meeting with Compania de Turismo.	\$935.00	1.7	\$935.00
695.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/9/2019	1.8	Prep for meeting with Dept. del Trabajo.	\$990.00	1.8	\$990.00
696.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, K. Lattner, D. Tocci.	\$440.00	0.8	\$440.00
697.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/9/2019	0.3	Status call re: UPR with K. Lattner, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
698.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/10/2019	1.4	Meet with Dept. del Trabajo.	\$770.00	1.4	\$770.00
699.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/10/2019	1.6	Meet with Compañía de Fomento Industrial.	\$880.00	1.6	\$880.00
700.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$880.00	1.6	\$880.00
701.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/10/2019	2.6	Review Banco de Desarrollo Economico para Puerto Rico.	\$1,430.00	2.6	\$1,430.00
702.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/10/2019	2.6	Review Administracion de Sistema de Retiro.	\$1,430.00	2.6	\$1,430.00
703.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	2.4	Meet with Banco de Desarrollo Economico para Puerto Rico.	\$1,320.00	2.4	\$1,320.00
704.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	1.8	Meet with Administracion de Sistema de Retiro.	\$990.00	1.8	\$990.00
705.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	0.4	Liaise with FOMB and D&P regarding meeting scheduling and preparation.	\$220.00	0.4	\$220.00
706.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	0.6	Draft email response to Sistema de retiro re: Consent letter query.	\$330.00	0.6	\$330.00
707.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	0.7	Draft email to Jose Santiago.	\$385.00	0.7	\$385.00
708.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/11/2019	2.8	Summarize and draft notes for all meetings attended during the week.	\$1,540.00	2.8	\$1,540.00
709.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, Z. Saeed.	\$440.00	0.8	\$440.00
710.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/13/2019	0.4	Prepare for Autoridad de Edificios Publicos meeting.	\$220.00	0.4	\$220.00
711.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	0.9	Prepare for Loteria Electronica meeting.	\$495.00	0.9	\$495.00
712.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.1	Prepare for PREPA meeting.	\$605.00	1.1	\$605.00
713.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.0	Meeting with GDB and K. Lattner, J. Feltman and O&B.	\$550.00	1.0	\$550.00
714.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	0.6	Draft email to J. Santiago re: weekly updates.	\$330.00	0.6	\$330.00
715.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.4	Instruct team to have AH reviews completed before meetings.	\$770.00	1.4	\$770.00
716.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.8	Meeting at O&B re: GDB with J. Feltman.	\$990.00	1.8	\$990.00
717.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.8	Prepare for GDB meeting.	\$990.00	1.8	\$990.00
718.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.8	Schedule and coordinate AH meetings with FOMB staff.	\$990.00	1.8	\$990.00
719.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/14/2019	1.9	Meeting with Autoridad de Edificios Publicos, K. Lattner, J. Jacobson (phone).	\$1,045.00	1.9	\$1,045.00
720.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, J. Feltman, K. Lattner	\$440.00	0.8	\$440.00
721.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	2.9	Draft meeting memos and upload to TC.	\$1,595.00	2.9	\$1,595.00
722.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	0.4	Email correspondence with T. Hudson re: PREPA.	\$220.00	0.4	\$220.00
723.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	0.7	Meeting with Loteria Electronica.	\$385.00	0.7	\$385.00
724.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	0.3	Liaise with O&B re: meeting attendees.	\$165.00	0.3	\$165.00
725.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	0.3	Correspond with Oriental bank re: collecting bank statements.	\$165.00	0.3	\$165.00
726.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	0.3	Address UPR duplicate query from J. Jacobson.	\$165.00	0.3	\$165.00
727.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	1.2	Prepare for PREPA meeting (cont'd).	\$660.00	1.2	\$660.00
728.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	1.3	Assist J. Feltman re: M. Tulla's queries re: UPR Pension Fund.	\$715.00	1.3	\$715.00
729.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	1.3	Coordinate AH meetings for the week.	\$715.00	1.3	\$715.00

<p align="center">Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January</p>											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
730.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/15/2019	1.6	Prepare for Fondo Seguro del Estado meeting.	\$880.00	1.6	\$880.00
731.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/15/2019	0.6	Meeting M. Tulla, K. Williamson, J. Feltman, K. Lattner, J. Calderon, M. Lopez, A. Gittleman.	\$330.00	0.6	\$330.00
732.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	0.6	Review of Compania de Turismo email.	\$330.00	0.6	\$330.00
733.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	1.9	Meet with Fondo Seguro del Estado.	\$1,045.00	1.9	\$1,045.00
734.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	2.4	Prep for Dept. of Public Housing Meeting.	\$1,320.00	2.4	\$1,320.00
735.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	2.6	Meet with Dept. of Public Housing.	\$1,430.00	2.6	\$1,430.00
736.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	1.3	Coordinate AH meetings.	\$715.00	1.3	\$715.00
737.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/16/2019	1.4	Prep for Loteria Tradicional meeting.	\$770.00	1.4	\$770.00
738.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, E. Hornung, J. Jacobson.	\$385.00	0.7	\$385.00
739.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/16/2019	0.5	Call w/ T. Hudson re: status update for Autoridad de Energia Electrica.	\$275.00	0.5	\$275.00
740.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	0.3	Draft email update to K. Lattner.	\$165.00	0.3	\$165.00
741.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	0.4	Draft email to Z. Saeed with update on top 30 AH meetings/follow ups.	\$220.00	0.4	\$220.00
742.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	0.4	Discuss meeting schedule for next week with J. Barber.	\$220.00	0.4	\$220.00
743.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	0.9	Meet with Loteria Tradicional.	\$495.00	0.9	\$495.00
744.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	1.4	Review Autoridad de Terrenos.	\$770.00	1.4	\$770.00
745.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	1.4	Prep for meeting with Autoridad de Desperdicios Solidos.	\$770.00	1.4	\$770.00
746.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	1.4	Draft memos of AH meetings held through 1/17 and upload to TC.	\$770.00	1.4	\$770.00
747.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	1.8	Meet with PREPA.	\$990.00	1.8	\$990.00
748.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/17/2019	2.3	Prep agenda for PREPA meeting.	\$1,265.00	2.3	\$1,265.00
749.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/18/2019	0.3	Email S. Carlo and E. Hornung re BDE.	\$165.00	0.3	\$165.00
750.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/18/2019	0.7	Meet with Autoridad de Desperdicios Solidos.	\$385.00	0.7	\$385.00
751.	Director	Ledwidge, Niall	\$550.00	998	Case Administration	1/18/2019	4.0	Travel from SJU > NYC.	\$2,200.00	4.0	\$2,200.00
752.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/18/2019	0.3	Email/call with J. Jacobson re: schedules and travel.	\$165.00	0.3	\$165.00
753.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, Z. Saeed.	\$440.00	0.8	\$440.00
754.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/20/2019	1.2	Draft memos of meetings held and upload to TC.	\$660.00	1.2	\$660.00
755.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/22/2019	2.8	Review of FOMB inbox for top 30 AH responses.	\$1,540.00	2.8	\$1,540.00
756.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/22/2019	1.4	Investigate sample testing methodology.	\$770.00	1.4	\$770.00
757.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, K. Lattner, Z. Saeed.	\$385.00	0.7	\$385.00
758.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with Z. Saeed and K. Lattner re: Sample testing approach.	\$165.00	0.3	\$165.00
759.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with J. Kanto & K. Lattner.	\$165.00	0.3	\$165.00
760.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/22/2019	1.5	Follow up Review of Sistema de retiro.	\$825.00	1.5	\$825.00
761.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/22/2019	1.8	Follow up Review of COFINA.	\$990.00	1.8	\$990.00
762.	Director	Ledwidge, Niall	\$550.00	601	Priority AH Review Process	1/22/2019	1.8	Follow up Review of Dept. of Labor and Human Resources.	\$990.00	1.8	\$990.00
763.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/23/2019	0.3	Draft email and forward docs re: PREPA.	\$165.00	0.3	\$165.00
764.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/23/2019	1.6	Update priority AH tracker through 1/23.	\$880.00	1.6	\$880.00
765.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/23/2019	2.9	Address queries on draft report.	\$1,595.00	2.9	\$1,595.00
766.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/23/2019	2.4	Review ERS/ JRS for identification of potential duplicates.	\$1,320.00	2.4	\$1,320.00
767.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/23/2019	0.2	Meeting to discuss restriction testing with Z. Saeed, K. Lattner.	\$110.00	0.2	\$110.00
768.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	0.2	Complete Hacienda access form.	\$110.00	0.2	\$110.00
769.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	0.4	Draft follow up email to Dept. of Public Housing.	\$220.00	0.4	\$220.00
770.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	1.3	Draft email with additional queries to ERS/ JRS.	\$715.00	1.3	\$715.00
771.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	1.6	Oversee AH review process.	\$880.00	1.6	\$880.00
772.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	2.1	Review JRS/ERS AH.	\$1,155.00	2.1	\$1,155.00
773.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/24/2019	2.3	Review Dept. Labour responses.	\$1,265.00	2.3	\$1,265.00
774.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/25/2019	0.6	Email PREPA retirement system following call.	\$330.00	0.6	\$330.00
775.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/25/2019	0.7	Review of Dept. of Labor response re: Unemployment Fund.	\$385.00	0.7	\$385.00
776.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/25/2019	1.1	Arrange and attend call with PREPA retirement system.	\$605.00	1.1	\$605.00
777.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/25/2019	1.4	Review PREPA retirement system.	\$770.00	1.4	\$770.00
778.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/25/2019	2.1	Prep sample testing request and Email to W. Nieves.	\$1,155.00	2.1	\$1,155.00
779.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, J. Jacobson, K. Lattner.	\$440.00	0.8	\$440.00
780.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/28/2019	1.1	Review BDE AH response. Email query to S. Carlo.	\$605.00	1.1	\$605.00
781.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/28/2019	1.2	Review inbox box for AH responses.	\$660.00	1.2	\$660.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
782.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/28/2019	0.6	Review PRIDCO response.	\$330.00	0.6	\$330.00
783.	Director	Ledwidge, Niall	\$550.00	998	Case Administration	1/28/2019	4.0	Travel from NYC > SJU.	\$2,200.00	4.0	\$2,200.00
784.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	0.8	Review PRIDCO GL transactions and selecting samples for testing.	\$440.00	0.8	\$440.00
785.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	0.8	Instruct initial QC of AH in TC.	\$440.00	0.8	\$440.00
786.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	1.2	Prep Table 7 for the report.	\$660.00	1.2	\$660.00
787.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	1.3	Review initial results of AH QC.	\$715.00	1.3	\$715.00
788.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	1.7	Send instructions to team of initial reviewers for AH QC.	\$935.00	1.7	\$935.00
789.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/29/2019	3.2	Meet with Hacienda and Review accounting systems with K. Lattner, A. Gittleman, Z. Saeed.	\$1,760.00	3.2	\$1,760.00
790.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/30/2019	2.7	Design enhanced QC process and recruit resources.	\$1,485.00	2.7	\$1,485.00
791.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/30/2019	0.7	Review retirement system response; draft response email.	\$385.00	0.7	\$385.00
792.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/30/2019	6.3	Meet with Hacienda and Review accounting systems with K. Lattner, A. Gittleman, Z. Saeed.	\$3,465.00	6.3	\$3,465.00
793.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
794.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/31/2019	0.3	Email Deloitte re: Hacienda Agency list.	\$165.00	0.3	\$165.00
795.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/31/2019	1.2	Follow up on QC process.	\$660.00	1.2	\$660.00
796.	Director	Ledwidge, Niall	\$550.00	201	Account Holder Requests	1/31/2019	6.2	Meet with Hacienda and Review accounting systems with Z. Saeed, K. Lattner, A. Gittleman.	\$3,410.00	6.2	\$3,410.00
797.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/7/2019	0.6	Follow up Review of Corporacion de Industrias de Ciegos, Personas Mentalmente Retardadas y Otras Personas Incapacitadas.	\$135.00	0.6	\$135.00
798.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/7/2019	1.1	Follow up Review of Comision Especial Conjunta de Fondos Legislativos.	\$247.50	1.1	\$247.50
799.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/7/2019	1.2	Follow up Review of Autoridad de Transporte Maritimo.	\$270.00	1.2	\$270.00
800.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/8/2019	1.7	Follow up review of Oficina Procurador General.	\$382.50	1.7	\$382.50
801.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/8/2019	1.9	Follow up review of Instituto de Estadisticas.	\$427.50	1.9	\$427.50
802.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/9/2019	2.9	Follow up review of Universidad de Puerto Rico.	\$652.50	2.9	\$652.50
803.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/14/2019	2.8	Follow up review of Corporacion Fondo Seguro Estado.	\$630.00	2.8	\$630.00
804.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/16/2019	1.9	Follow up review of Autoridad para el Financiamiento de la Vivienda.	\$427.50	1.9	\$427.50
805.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/23/2019	1.6	Follow up review of Departamento Trabajo y Recursos Humanos.	\$360.00	1.6	\$360.00
806.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/29/2019	0.6	Reconcile TC with AH Response Templates for Corporacion Fondo Seguro Estado.	\$135.00	0.6	\$135.00
807.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/29/2019	0.8	Follow up review of Compania de Fomento Industrial.	\$180.00	0.8	\$180.00
808.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/29/2019	1.8	Reconcile TC account balances for Universidad de Puerto Rico.	\$405.00	1.8	\$405.00
809.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/29/2019	1.2	Reconcile TC account balances for Departamento Trabajo y Recursos Humanos.	\$270.00	1.2	\$270.00
810.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/29/2019	1.3	Reconcile TC account balances for Compania de Fomento Industrial.	\$292.50	1.3	\$292.50
811.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.5	Reconcile TC account balances for Oficina de etica Gubernamental.	\$112.50	0.5	\$112.50
812.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.6	Reconcile new response template from Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura to TC.	\$135.00	0.6	\$135.00
813.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.4	Reconcile TC account balances for Administracion de Servicios Medicos.	\$90.00	0.4	\$90.00
814.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.4	Reconcile TC account balances for Fideicomiso Institucional de la Guardia Nacional.	\$90.00	0.4	\$90.00
815.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.3	Reconcile TC account balances for Centro de Recaudacion de Ingresos Municipales.	\$67.50	0.3	\$67.50
816.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	1.1	Reconcile TC account balances for Autoridad para el Financiamiento de la Infraestructura.	\$247.50	1.1	\$247.50
817.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.8	Reconcile TC account balances for Banco Gubernamental de Fomento para Puerto Rico.	\$180.00	0.8	\$180.00
818.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/30/2019	0.9	Reconcile TC account balances for Administracion Sistema de Retiro de Empleados Gobierno y la Judicatura.	\$202.50	0.9	\$202.50
819.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.3	Reconcile TC account balances for Autoridad Metropolitana de Autobuses.	\$67.50	0.3	\$67.50
820.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.3	Reconcile TC account balances for Departamento de la Familia.	\$67.50	0.3	\$67.50
821.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.3	Reconcile TC account balances for Departamento de Educacion.	\$67.50	0.3	\$67.50
822.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Reconcile TC account balances for Consejo de Educacion.	\$90.00	0.4	\$90.00
823.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Reconcile TC account balances for Corporacion para la Difusion Publica.	\$90.00	0.4	\$90.00
824.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	0.4	Reconcile TC account balances for Compania para el Desarrollo Integral de la Peninsula de Cantera.	\$90.00	0.4	\$90.00
825.	Analyst	Lindquist, Brad	\$225.00	601	Priority AH Review Process	1/31/2019	1.6	Research COFINA debt yields on Bloomberg.	\$360.00	1.6	\$360.00
826.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, B. Klyman, J. Kanto re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50
827.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/11/2019	0.5	Call with J. Kanto re: updating process tracker in TC.	\$112.50	0.5	\$112.50
828.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/11/2019	0.3	Discussion with J.Jacobson, J. Kanto, B. Klyman re: Updating Process Tracker in TC.	\$67.50	0.3	\$67.50
829.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/15/2019	0.2	Call with B. Klyman, J. Jacobson, J. Kanto re: TC document updates.	\$45.00	0.2	\$45.00
830.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/16/2019	0.5	Call with B. Klyman, J. Jacobson, J. Kanto re: TC document updates (cont'd).	\$112.50	0.5	\$112.50
831.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/22/2019	0.6	Call with J. Kanto re: Matching GL/TB Accounts to AH Response Excel Templates.	\$135.00	0.6	\$135.00
832.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/23/2019	0.8	Call with J. Kanto re: AH Process summary updates.	\$180.00	0.8	\$180.00

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Timekeeper Detail				Billing Detail					Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
833.	Analyst	Macmaster, Griffin	\$225.00	999	Case Status & Strategy	1/24/2019	0.3	Call with J. Jacobson to review updates needed in TC (Priority Categories).	\$67.50	0.3	\$67.50
834.	Analyst	Macmaster, Griffin	\$225.00	202	Financial Institution Requests	1/28/2019	2.7	Create index of FI Account Statements.	\$607.50	2.7	\$607.50
835.	Analyst	Macmaster, Griffin	\$225.00	202	Financial Institution Requests	1/28/2019	2.9	Create index of FI Account Statements (cont'd).	\$652.50	2.9	\$652.50
836.	Analyst	Macmaster, Griffin	\$225.00	202	Financial Institution Requests	1/28/2019	2.9	Perform QC of FI Account Statements.	\$652.50	2.9	\$652.50
837.	Analyst	Macmaster, Griffin	\$225.00	601	Priority AH Review Process	1/30/2019	1.3	Perform QC of TC account balances for Autoridad para el Financiamiento de la Vivienda.	\$292.50	1.3	\$292.50
838.	Analyst	Macmaster, Griffin	\$225.00	601	Priority AH Review Process	1/30/2019	1.9	Perform QC of TC account balances for priority account holders.	\$427.50	1.9	\$427.50
839.	Analyst	Macmaster, Griffin	\$225.00	601	Priority AH Review Process	1/30/2019	2.8	Perform QC of TC account balances for AH 00068, 00087, 00101, 00138, 00175.	\$630.00	2.8	\$630.00
840.	Analyst	Macmaster, Griffin	\$225.00	601	Priority AH Review Process	1/31/2019	0.8	Research COFINA debt yields on Bloomberg.	\$180.00	0.8	\$180.00
841.	Analyst	Macmaster, Griffin	\$225.00	601	Priority AH Review Process	1/31/2019	1.2	Perform QC of TC account balances to ensure accuracy.	\$270.00	1.2	\$270.00
842.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/1/2019	0.5	Final review of Oficina Gobernador.	\$212.50	0.5	\$212.50
843.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/1/2019	1.1	Final review of Comision Industrial.	\$467.50	1.1	\$467.50
844.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/2/2019	0.2	Final review of Oficina de Asuntos de la Juventud.	\$85.00	0.2	\$85.00
845.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/2/2019	1.1	Final review of Oficina Independiente Proteccion al Consumidor.	\$467.50	1.1	\$467.50
846.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/2/2019	1.2	Final review of Departamento de Seguridad Publica.	\$510.00	1.2	\$510.00
847.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/3/2019	1.1	Final review of Negociado Cuerpo de Emergencias Medicas.	\$467.50	1.1	\$467.50
848.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/3/2019	1.2	Final review of Panel sobre el Fiscal Especial Independiente.	\$510.00	1.2	\$510.00
849.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/4/2019	1.9	Final review of Oficina de Servicios con Antelacion al Juicio.	\$807.50	1.9	\$807.50
850.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/4/2019	0.9	Final review of Superintendencia Capitolio.	\$382.50	0.9	\$382.50
851.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/4/2019	0.5	Final review of Corporacion de las Artes Escenico-Musicales de Puerto Rico.	\$212.50	0.5	\$212.50
852.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/4/2019	0.1	Final review of Oficina Procurador Veterano.	\$42.50	0.1	\$42.50
853.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/4/2019	0.2	Final review of Secretaria de la Gobernacion.	\$85.00	0.2	\$85.00
854.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/5/2019	0.3	Final review of Oficina Asuntos Seguridad Publica.	\$127.50	0.3	\$127.50
855.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/7/2019	1.7	Initial review of Administracion de Sustento de Menores.	\$722.50	1.7	\$722.50
856.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/8/2019	0.3	Initial review of Comision Conjunta Sobre Informes Especiales Contralor.	\$127.50	0.3	\$127.50
857.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/8/2019	0.5	Final review of Administracion Sistema de Retiro de la Judicatura.	\$212.50	0.5	\$212.50
858.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/8/2019	1.6	Initial review of Administracion para el Cuidado y Desarrollo Integral de la Ninez.	\$680.00	1.6	\$680.00
859.	Vice President	Patino, Daniel	\$425.00	601	Priority AH Review Process	1/22/2019	2.7	Follow up review of Administracion para el Desarrollo de Empresas Agropecuarias.	\$1,147.50	2.7	\$1,147.50
860.	Vice President	Patterson, Nicole	\$425.00	601	Priority AH Review Process	1/18/2019	0.3	Review UPR with J. Jacobson.	\$127.50	0.3	\$127.50
861.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/4/2019	2.4	Initial review of Oficina de etica Gubernamental.	\$1,320.00	2.4	\$1,320.00
862.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/4/2019	1.3	Onboarding training call with J. Jacobson.	\$715.00	1.3	\$715.00
863.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/5/2019	0.9	Initial review of Departamento de Recreación y Deportes.	\$495.00	0.9	\$495.00
864.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/6/2019	1.3	Initial review of Oficina Contralor.	\$715.00	1.3	\$715.00
865.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/7/2019	0.5	Call with J. Jacobson, K. Lattner, N. Ledwidge re: AH Reviews.	\$275.00	0.5	\$275.00
866.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/7/2019	2.0	Final review of Junta de Supervision y Administracion Financiera, Autoridad para las Alianzas Publico Privadas.	\$1,100.00	2.0	\$1,100.00
867.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/7/2019	2.3	Initial review of Centro de Recaudacion de Ingresos Municipales.	\$1,265.00	2.3	\$1,265.00
868.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/8/2019	1.9	Review of UPR's accounts, analysis of their responses.	\$1,045.00	1.9	\$1,045.00
869.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/8/2019	1.6	Initial review of Loteria Tradicional.	\$880.00	1.6	\$880.00
870.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/8/2019	2.0	Final review of Autoridad de Transporte Integrado.	\$1,100.00	2.0	\$1,100.00
871.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/9/2019	2.6	Formulate agenda for UPR meeting; summarize findings and prep questions.	\$1,430.00	2.6	\$1,430.00
872.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with K. Lattner, N. Ledwidge, J. Jacobson.	\$165.00	0.3	\$165.00
873.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/9/2019	2.0	Final review of Instituto de Ciencias Forenses.	\$1,100.00	2.0	\$1,100.00
874.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/9/2019	2.4	Final review of Oficina Estatal de Política Publica Energetica.	\$1,320.00	2.4	\$1,320.00
875.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/10/2019	1.3	Meet with UPR, J. Jacobson, A. Gittleman.	\$715.00	1.3	\$715.00
876.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/10/2019	1.8	Final review of Corporacion para la Difusion Publica.	\$990.00	1.8	\$990.00
877.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson.	\$440.00	0.8	\$440.00
878.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/11/2019	2.1	Final review of Fideicomiso Perpetuo para las Comunidades Especiales, Administracion de Servicios de Salud Mental y Contra la Adiccion.	\$1,155.00	2.1	\$1,155.00
879.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/14/2019	0.9	Final review of Oficina Procurador Ciudadano, Court of Appeals, Junta Apelacion sobre Construcciones y Lotificaciones.	\$495.00	0.9	\$495.00
880.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/14/2019	1.1	Final review of Agencia Estatal para el Manejo de Emergencias y Administracion de Desastres.	\$605.00	1.1	\$605.00
881.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/14/2019	1.1	Final review of Administracion Desarrollo Laboral, Oficina Administracion Tribunales.	\$605.00	1.1	\$605.00
882.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/14/2019	1.7	Final review of Aportaciones para Pensiones y Seguridad Social - Sistema de Retiro de Maestros, Administracion de la Industria y el Deporte Hípico.	\$935.00	1.7	\$935.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
883.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/15/2019	2.2	Top 30 account holder status review (cont'd).	\$1,210.00	2.2	\$1,210.00
884.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/15/2019	1.9	Top 30 account holder status review.	\$1,045.00	1.9	\$1,045.00
885.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/16/2019	0.7	Internal status call K. Lattner, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$385.00	0.7	\$385.00
886.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/16/2019	1.8	Final review of Oficina Estatal de Conservacion Historica.	\$990.00	1.8	\$990.00
887.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/16/2019	2.0	Final review of Departamento de Agricultura.	\$1,100.00	2.0	\$1,100.00
888.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/17/2019	1.3	Final review of PREPA Retirement System (cont'd).	\$715.00	1.3	\$715.00
889.	Director	Saeed, Zain	\$550.00	601	Priority AH Review Process	1/17/2019	2.8	Final review of PREPA Retirement System.	\$1,540.00	2.8	\$1,540.00
890.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge.	\$440.00	0.8	\$440.00
891.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/21/2019	2.1	Prep for meeting with Cancer Center of UPR.	\$1,155.00	2.1	\$1,155.00
892.	Director	Saeed, Zain	\$550.00	998	Case Administration	1/21/2019	4.1	Travel from EWR > SJU.	\$2,255.00	4.1	\$2,255.00
893.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	1.4	Prep for meeting with Land Management and Desarrollo de Empresas Agropecuarias.	\$770.00	1.4	\$770.00
894.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	1.4	Prep for meeting with Department of Families.	\$770.00	1.4	\$770.00
895.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	2.0	Meet with Cancer Center of UPR.	\$1,100.00	2.0	\$1,100.00
896.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	2.1	Meet with Department of Families.	\$1,155.00	2.1	\$1,155.00
897.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	2.2	Draft follow up letter to Cancer Center and Department of Families.	\$1,210.00	2.2	\$1,210.00
898.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/22/2019	2.3	Prep for meeting with Land Management and Desarrollo de Empresas Agropecuarias (cont'd).	\$1,265.00	2.3	\$1,265.00
899.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner.	\$385.00	0.7	\$385.00
900.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with N. Ledwidge and K. Lattner re: Sample testing approach.	\$165.00	0.3	\$165.00
901.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/23/2019	2.3	Meeting w. Auto de Tierras.	\$1,265.00	2.3	\$1,265.00
902.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/23/2019	2.3	Meeting with Desarrollo de Empresas Agropecuarias.	\$1,265.00	2.3	\$1,265.00
903.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/23/2019	0.2	Meeting to discuss restriction testing with N. Ledwidge, K. Lattner.	\$110.00	0.2	\$110.00
904.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/24/2019	1.8	Review of Hacienda accounts to prepare for meeting the following week.	\$990.00	1.8	\$990.00
905.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/25/2019	1.9	Prep for meeting with Hacienda.	\$1,045.00	1.9	\$1,045.00
906.	Director	Saeed, Zain	\$550.00	998	Case Administration	1/25/2019	4.1	Travel from SJU > EWR.	\$2,255.00	4.1	\$2,255.00
907.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$440.00	0.8	\$440.00
908.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/28/2019	2.7	Preparation for meeting with Hacienda (cont'd).	\$1,485.00	2.7	\$1,485.00
909.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/28/2019	2.1	Prep for meeting with Hacienda (cont'd).	\$1,155.00	2.1	\$1,155.00
910.	Director	Saeed, Zain	\$550.00	998	Case Administration	1/28/2019	4.5	Travel from EWR > SJU.	\$2,475.00	4.5	\$2,475.00
911.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, E. Hornung, J. Jacobson.	\$385.00	0.7	\$385.00
912.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/29/2019	3.2	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, A. Gittleman.	\$1,760.00	3.2	\$1,760.00
913.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/30/2019	6.3	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, A. Gittleman.	\$3,465.00	6.3	\$3,465.00
914.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/30/2019	2.1	Summarize meeting with Hacienda and upload notes to TC.	\$1,155.00	2.1	\$1,155.00
915.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/30/2019	2.6	Review of last two days worth of Hacienda meetings and compiling notes to share with the team.	\$1,430.00	2.6	\$1,430.00
916.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson.	\$165.00	0.3	\$165.00
917.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/31/2019	2.2	Analyze data provided by Hacienda.	\$1,210.00	2.2	\$1,210.00
918.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/31/2019	2.6	Analysis of data provided by Hacienda.	\$1,430.00	2.6	\$1,430.00
919.	Director	Saeed, Zain	\$550.00	201	Account Holder Requests	1/31/2019	6.2	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, A. Gittleman.	\$3,410.00	6.2	\$3,410.00
920.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/2/2019	0.3	Discuss meeting request tasks w/ E. Hornung.	\$118.50	0.3	\$118.50
921.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/2/2019	2.4	Format and prepare FI meeting template.	\$948.00	2.4	\$948.00
922.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/2/2019	2.6	Draft and send expedited meeting requests to FIs for information received through 1/2.	\$1,027.00	2.6	\$1,027.00
923.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/2/2019	2.9	Draft and send expedited meeting requests to FIs for information received through 1/2 (cont'd).	\$1,145.50	2.9	\$1,145.50
924.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/3/2019	1.7	Draft and send expedited meeting requests to FIs (cont'd).	\$671.50	1.7	\$671.50
925.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/3/2019	1.9	Review consent letters at issue and resend to FIs.	\$750.50	1.9	\$750.50
926.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/3/2019	2.1	Draft and send expedited meeting requests to FIs for information received through 1/3.	\$829.50	2.1	\$829.50
927.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/3/2019	2.5	Review access letters at issue and resend to FIs.	\$987.50	2.5	\$987.50
928.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/4/2019	2.3	Create FI meeting consent templates for FI meeting preparation.	\$908.50	2.3	\$908.50
929.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/4/2019	2.6	Create FI meeting consent templates for FI meeting preparation (cont'd).	\$1,027.00	2.6	\$1,027.00
930.	Senior Associate	Tocci, Dom	\$395.00	998	Case Administration	1/6/2019	6.9	Travel from NYC > SJU.	\$2,725.50	6.9	\$2,725.50
931.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/7/2019	2.9	Create FI meeting consent templates for FI meeting preparation on 1/8 (cont'd).	\$1,145.50	2.9	\$1,145.50
932.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/7/2019	0.2	Call with E. Hornung, J. Jacobson re: FI Letters/Process.	\$79.00	0.2	\$79.00
933.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/7/2019	0.7	Review BNY production with FOMB staff.	\$276.50	0.7	\$276.50
934.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/7/2019	1.9	Review BNY production and correspond with bank.	\$750.50	1.9	\$750.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
935.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/7/2019	2.1	Create FI meeting consent templates for FI meeting preparation on 1/8.	\$829.50	2.1	\$829.50
936.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	0.3	Call with E. Hornung, A. Gittleman, J. Jacobson re: Follow-up FI Process.	\$118.50	0.3	\$118.50
937.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	1.9	BNY Mellon production review and reconciliation (cont'd).	\$750.50	1.9	\$750.50
938.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	0.7	Review of Oriental Bank production.	\$276.50	0.7	\$276.50
939.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	1.2	Review of UMB production.	\$474.00	1.2	\$474.00
940.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	0.8	Draft and send expedited meeting requests to FIs.	\$316.00	0.8	\$316.00
941.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	2.1	BNY Mellon production review and reconciliation.	\$829.50	2.1	\$829.50
942.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	2.2	Retrieve recently received consent letters, draft and send access letters to FIs.	\$869.00	2.2	\$869.00
943.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/8/2019	2.8	Summarize BNY Mellon production review.	\$1,106.00	2.8	\$1,106.00
944.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, J. Jacobson, K. Lattner, A. Gittleman.	\$316.00	0.8	\$316.00
945.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	0.4	Call w/ Citibank regarding access.	\$158.00	0.4	\$158.00
946.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	0.7	Prepare for BCOOP call and review documents and tracker.	\$276.50	0.7	\$276.50
947.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	0.7	Call w/Popular regarding access.	\$276.50	0.7	\$276.50
948.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	0.8	Attend meeting with Oriental Bank and J. Jacobson.	\$316.00	0.8	\$316.00
949.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	1.9	Update FI Progress tracker.	\$750.50	1.9	\$750.50
950.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	2.2	Review and download BGF accounts information on BPPR Web cash.	\$869.00	2.2	\$869.00
951.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	2.8	Review and reconcile Oriental Bank production.	\$1,106.00	2.8	\$1,106.00
952.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/9/2019	2.9	Review and reconcile Oriental Bank production (cont'd).	\$1,145.50	2.9	\$1,145.50
953.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	1/10/2019	0.4	Call w/ K. Lattner on DP progress update.	\$158.00	0.4	\$158.00
954.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	0.1	Invesco call w/ J. Jacobson.	\$39.50	0.1	\$39.50
955.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	0.6	Review Invesco documents ahead of meeting.	\$237.00	0.6	\$237.00
956.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	0.6	Contact Ruben (Popular) with follow-up on Web Cash issues.	\$237.00	0.6	\$237.00
957.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	0.8	Draft email re: update on FI progress.	\$316.00	0.8	\$316.00
958.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	1.3	Review web cash and contact Ruben (Popular) with additional information.	\$513.50	1.3	\$513.50
959.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	1.9	Retrieve consent letters received through 1/10.	\$750.50	1.9	\$750.50
960.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/10/2019	1.9	Update FI Progress tracker for completeness.	\$750.50	1.9	\$750.50
961.	Senior Associate	Tocci, Dom	\$395.00	998	Case Administration	1/11/2019	8.2	Travel from SJU > NYC.	\$3,239.00	8.2	\$3,239.00
962.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/11/2019	1.6	Retrieve additional received consent letters, draft access letters.	\$632.00	1.6	\$632.00
963.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/11/2019	1.1	Update DP progress on FI information received through 1/11.	\$434.50	1.1	\$434.50
964.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	0.7	Prepare for Citi call, review documents.	\$276.50	0.7	\$276.50
965.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	0.9	Review BPPR Web Cash accounts and email to resolve issues.	\$355.50	0.9	\$355.50
966.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	1.5	Retrieve additional received consent letters, draft and send access letters to FIs for info received through 1/14.	\$592.50	1.5	\$592.50
967.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	1.8	Review FI information received through 1/14.	\$711.00	1.8	\$711.00
968.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	2.5	Send follow-up requests to FI for information received through 1/14.	\$987.50	2.5	\$987.50
969.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	0.4	Review reply regarding FI information access and subsequent email correspondence.	\$158.00	0.4	\$158.00
970.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/14/2019	0.2	Call with Citibank regarding access.	\$79.00	0.2	\$79.00
971.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, E. Hornung, J. Jacobson.	\$316.00	0.8	\$316.00
972.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/15/2019	1.1	Review new FI info received through 1/15, update account summary and reconcile balances.	\$434.50	1.1	\$434.50
973.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/15/2019	0.5	Review new FI info received through 1/15, update account summary.	\$197.50	0.5	\$197.50
974.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/15/2019	1.6	Update account summaries for new FI info received.	\$632.00	1.6	\$632.00
975.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/15/2019	2.8	Reconcile balances with AH reported accounts for information received through 1/15.	\$1,106.00	2.8	\$1,106.00
976.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/16/2019	1.6	Review FI info received through 1/16.	\$632.00	1.6	\$632.00
977.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/16/2019	1.8	Update account summaries received through 1/16.	\$711.00	1.8	\$711.00
978.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/16/2019	2.0	Reconcile balances with AH reported accounts for information received through 1/16.	\$790.00	2.0	\$790.00
979.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/16/2019	2.3	Download Popular statements, began draft of account statement information, summarize balances.	\$908.50	2.3	\$908.50
980.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/16/2019	0.6	Extract/summarize FI account balance information.	\$237.00	0.6	\$237.00
981.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/17/2019	0.9	Review inbox for FI related responses through 1/17.	\$355.50	0.9	\$355.50
982.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/17/2019	1.9	Extract FI account balance information received through 1/17 (cont'd).	\$750.50	1.9	\$750.50
983.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/17/2019	2.1	Extract FI account balance information received through 1/17.	\$829.50	2.1	\$829.50
984.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/17/2019	2.8	Summarize FI account balance information received through 1/17 (cont'd).	\$1,106.00	2.8	\$1,106.00
985.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/17/2019	2.9	Summarize FI account balance information received through 1/17.	\$1,145.50	2.9	\$1,145.50
986.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/18/2019	1.1	Review FI info received through 1/18.	\$434.50	1.1	\$434.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (October 1, 2018 through January 31, 2019) Exhibit A-3: Project Manager Role - January											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
987.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/18/2019	1.7	Extract/summarize Popular account balance information.	\$671.50	1.7	\$671.50
988.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/18/2019	1.8	Summarize new FI account balance information received through 1/18.	\$711.00	1.8	\$711.00
989.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/18/2019	2.9	Extract new FI account balance information received through 1/18.	\$1,145.50	2.9	\$1,145.50
990.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/20/2019	2.7	Summarize new FI account balance information received through 1/20.	\$1,066.50	2.7	\$1,066.50
991.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/20/2019	2.9	Extract new FI account balance information received through 1/20.	\$1,145.50	2.9	\$1,145.50
992.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/22/2019	1.2	Discuss access to bank statements with FIs. Send follow-up emails to FIs for outstanding account information.	\$474.00	1.2	\$474.00
993.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/22/2019	1.8	Draft and send follow-up account statement requests to FIs.	\$711.00	1.8	\$711.00
994.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/22/2019	2.7	Perform QC of FI statements for Hacienda accounts.	\$1,066.50	2.7	\$1,066.50
995.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/22/2019	2.8	Send follow-up requests to FI for additional account statements and review responses.	\$1,106.00	2.8	\$1,106.00
996.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/22/2019	2.9	Review consent/access letters at issue and resend to FIs that haven't responded.	\$1,145.50	2.9	\$1,145.50
997.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/23/2019	0.8	Retrieve consent letters received through 1/23.	\$316.00	0.8	\$316.00
998.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/23/2019	2.6	Retrieve and consent letter received through 1/23.	\$1,027.00	2.6	\$1,027.00
999.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/23/2019	2.5	Review all GL & TB received from AHs.	\$987.50	2.5	\$987.50
1000.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/23/2019	0.2	Discuss general ledgers & trial balances w/ N. Ledwidge.	\$79.00	0.2	\$79.00
1001.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/23/2019	0.6	Quantify all GL and TB information received for report.	\$237.00	0.6	\$237.00
1002.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/24/2019	0.4	Summarize new FI account balances for information received through 1/24.	\$158.00	0.4	\$158.00
1003.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/24/2019	1.1	Review general ledger & trial balance information received through 1/24.	\$434.50	1.1	\$434.50
1004.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/24/2019	1.4	Map bank balance with general ledger and trial balance for AHs.	\$553.00	1.4	\$553.00
1005.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/24/2019	2.9	Create file to track if GL or TB was received from AH.	\$1,145.50	2.9	\$1,145.50
1006.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/25/2019	2.6	Create file to track if GL or TB was received from AH (cont'd).	\$1,027.00	2.6	\$1,027.00
1007.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/25/2019	2.8	Extract new FI account balance for information received through 1/25.	\$1,106.00	2.8	\$1,106.00
1008.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/25/2019	2.9	Summarize new FI account balance for information received through 1/25.	\$1,145.50	2.9	\$1,145.50
1009.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/25/2019	1.4	Edit GL / TB tracker to incorporate new response through 1/25.	\$553.00	1.4	\$553.00
1010.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/28/2019	2.6	Review outstanding accounts, search for additional bank statements, prepare for phone calls.	\$1,027.00	2.6	\$1,027.00
1011.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/28/2019	2.7	Draft email correspondence w/ FIs to expedite final requests.	\$1,066.50	2.7	\$1,066.50
1012.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/28/2019	1.9	Call FIs and send follow-up emails requesting additional account statements.	\$750.50	1.9	\$750.50
1013.	Senior Associate	Tocci, Dom	\$395.00	202	Financial Institution Requests	1/28/2019	2.2	Call FIs and send follow-up emails requesting additional account statements (cont'd).	\$869.00	2.2	\$869.00
1014.	Senior Associate	Tocci, Dom	\$395.00	998	Case Administration	1/29/2019	0.9	Review / QC draft report.	\$355.50	0.9	\$355.50
1015.	Senior Associate	Tocci, Dom	\$395.00	998	Case Administration	1/30/2019	1.3	Review / QC PriorityDB file that feeds into the report.	\$513.50	1.3	\$513.50
1016.	Senior Associate	Tocci, Dom	\$395.00	998	Case Administration	1/30/2019	1.3	Review / QC report tables.	\$513.50	1.3	\$513.50
1017.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/30/2019	2.4	Review / QC FI accounts with information provided by AH.	\$948.00	2.4	\$948.00
1018.	Senior Associate	Tocci, Dom	\$395.00	601	Priority AH Review Process	1/31/2019	1.8	Review/download supporting data for AH holdings.	\$711.00	1.8	\$711.00
Task Totals							1352.0		\$629,553.50	1352.0	\$629,553.50
Reduction:										TBD	TBD
TBD											

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit B-1: Fee Statement Preparation											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Senior Associate	Damodaran, Brendan	\$395	997	Fee Statement & Application Preparation	1/14/2019	2.8	Perform QC of December Fee Statement.	\$1,106.00	2.8	\$1,106.00
2.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/19/2018	0.5	Review November fee application and provide comments to A. Gittleman.	\$325.00	0.5	\$325.00
3.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.0	Review and respond to draft of November monthly billing/application; discuss with A. Gittleman.	\$650.00	1.0	\$650.00
4.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/17/2018	0.2	Discuss November 2018 fee statement w/ E. Hornung.	\$130.00	0.2	\$130.00
5.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/19/2018	2.0	Review November 2018 fee statement draft and provide comments.	\$1,300.00	2.0	\$1,300.00
6.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.2	Discuss November 2018 fee statement process w/ E. Hornung and provide updates.	\$780.00	1.2	\$780.00
7.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/21/2018	1.2	Finalize and send November fee statement.	\$780.00	1.2	\$780.00
8.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	1.9	Organize time detail for draft of November 2018 Fee Statement (cont'd).	\$807.50	1.9	\$807.50
9.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	2.6	Download time entries to incorporate into draft of November 2018 Fee Statement (cont'd).	\$1,105.00	2.6	\$1,105.00
10.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	2.7	Organize time detail for draft of November 2018 Fee Statement.	\$1,147.50	2.7	\$1,147.50
11.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	2.8	Download time entries to incorporate into draft of November 2018 Fee Statement.	\$1,190.00	2.8	\$1,190.00
12.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/13/2018	2.4	Prepare draft of November 2018 Fee Statement.	\$1,020.00	2.4	\$1,020.00
13.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/13/2018	2.7	Summarize Case Status & Strategy detail for draft of November 2018 Fee Statement .	\$1,147.50	2.7	\$1,147.50
14.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/13/2018	2.9	Prepare draft of November 2018 Fee Statement (cont'd).	\$1,232.50	2.9	\$1,232.50
15.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/14/2018	2.5	Finalize November 2018 Fee Statement - expenses.	\$1,062.50	2.5	\$1,062.50
16.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/14/2018	2.7	Finalize November 2018 Fee Statement - time (cont'd).	\$1,147.50	2.7	\$1,147.50
17.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/14/2018	2.8	Finalize November 2018 Fee Statement - time.	\$1,190.00	2.8	\$1,190.00
18.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/15/2018	1.5	Build November 2018 summary letter.	\$637.50	1.5	\$637.50
19.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/16/2018	2.5	Build November 2018 summary exhibits.	\$1,062.50	2.5	\$1,062.50
20.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/17/2018	0.2	Discuss November 2018 fee statement w/ A. Gittleman.	\$85.00	0.2	\$85.00
21.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/17/2018	2.5	Finalize November 2018 Fee Statement - summary.	\$1,062.50	2.5	\$1,062.50
22.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/17/2018	2.5	Build November 2018 time exhibits by category.	\$1,062.50	2.5	\$1,062.50
23.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/18/2018	1.9	Update November 2018 fee statement per J. Jacobson comments.	\$807.50	1.9	\$807.50
24.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/18/2018	2.7	Update November 2018 fee statement per K. Lattner comments.	\$1,147.50	2.7	\$1,147.50
25.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/19/2018	0.3	Update November 2018 fee statement draft with A. Gittleman comments.	\$127.50	0.3	\$127.50
26.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/20/2018	0.2	Discuss November 2018 fee statement process w/ A. Gittleman.	\$85.00	0.2	\$85.00
27.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/21/2018	1.0	Various tasks re: updating November 2018 fee statement.	\$425.00	1.0	\$425.00
28.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/21/2018	1.2	Add November 2018 fee statement cover.	\$510.00	1.2	\$510.00
29.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/2/2019	0.2	Correspondence w/ internal team re: December 2018 Fee statement.	\$85.00	0.2	\$85.00
30.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/9/2019	1.6	Prepare December Fee Statement framework for J. Jacobson.	\$680.00	1.6	\$680.00
31.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with J. Jacobson.	\$170.00	0.4	\$170.00
32.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/11/2019	0.5	Include professional declaration in December, November Fee Statements.	\$212.50	0.5	\$212.50
33.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/11/2019	1.8	Review December Fee Statement.	\$765.00	1.8	\$765.00
34.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/11/2019	2.3	Update December Fee Statement schedules.	\$977.50	2.3	\$977.50
35.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/14/2019	0.7	Finalize December Fee Statement.	\$297.50	0.7	\$297.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit B-1: Fee Statement Preparation											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
36.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/14/2019	0.8	Review edits to December Fee Statement.	\$340.00	0.8	\$340.00
37.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/30/2019	1.0	Tasks re: Fee Statement Declarations.	\$425.00	1.0	\$425.00
38.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/31/2019	2.4	Build travel matrix for November, December fee statement declarations.	\$1,020.00	2.4	\$1,020.00
39.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with E. Hornung.	\$90.00	0.4	\$90.00
40.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/11/2019	2.1	Consolidate December time for fee statement.	\$472.50	2.1	\$472.50
41.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/11/2019	2.7	Categorize December time for fee statement.	\$607.50	2.7	\$607.50
42.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/12/2019	1.7	Categorize Expenses for December Fee Statement (cont'd).	\$382.50	1.7	\$382.50
43.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/12/2019	2.1	Consolidate Expenses for December Fee Statement.	\$472.50	2.1	\$472.50
44.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/12/2019	2.6	Categorize Expenses for December Fee Statement.	\$585.00	2.6	\$585.00
45.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/12/2019	2.9	Consolidate Expenses for December Fee Statement (cont'd).	\$652.50	2.9	\$652.50
46.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/13/2019	2.9	Finalize December Fee Statement.	\$652.50	2.9	\$652.50
47.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/14/2019	1.0	Update December Fee Statement to include suggested edits.	\$225.00	1.0	\$225.00
48.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/14/2019	2.7	Update December Fee Statement.	\$607.50	2.7	\$607.50
49.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/16/2019	0.3	Insert declaration page into fee November and December statements.	\$67.50	0.3	\$67.50
50.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/26/2019	1.7	Prepare December Fee Statement.	\$382.50	1.7	\$382.50
51.	Director	Lattner, Kathryn	\$550	997	Fee Statement & Application Preparation	1/14/2019	0.9	Review fee statement and related correspondence.	\$495.00	0.9	\$495.00
52.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/17/2019	2.2	Review December Fee Statement.	\$1,210.00	2.2	\$1,210.00
Task Totals							89.3		\$35,008.50	89.3	\$35,008.50
No Reduction										0.0	\$0.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit B-2: Retention and Budgeting Activities											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/4/2018	2.5	Prepare draft budget for D&P review of Top Account Holders.	\$562.50	2.5	\$562.50
2.	Managing Director	Feltman, James	\$650.00	998	Case Administration	11/1/2018	0.5	Prepare modifications to FOMB scope of services.	\$325.00	0.5	\$325.00
3.	Managing Director	Feltman, James	\$650	998	Case Administration	11/4/2018	0.6	Modify draft addendum.	\$390.00	0.6	\$390.00
4.	Managing Director	Feltman, James	\$650	998	Case Administration	11/7/2018	0.5	Revisions to draft Addendum #3	\$325.00	0.5	\$325.00
5.	Managing Director	Feltman, James	\$650	998	Case Administration	11/7/2018	0.7	Modify Addendum #3.	\$455.00	0.7	\$455.00
6.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.3	Review Addendum #3 budget.	\$195.00	0.3	\$195.00
7.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.7	Draft FOMB correspondence re: Addendum #3.	\$455.00	0.7	\$455.00
8.	Managing Director	Feltman, James	\$650	998	Case Administration	11/11/2018	1.0	Revise language in Addendum #3.	\$650.00	1.0	\$650.00
9.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, A. Gittleman.	\$650.00	1.0	\$650.00
10.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.4	Draft email re: internal status reports and Addendum #3.	\$260.00	0.4	\$260.00
11.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.8	Review internal status reports and Addendum #3.	\$520.00	0.8	\$520.00
12.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.5	Review client revisions to Addendum # 3 and repiles.	\$325.00	0.5	\$325.00
13.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.8	Discussions with M. Tulla, J. El Koury re: addendum #3 revisions.	\$520.00	0.8	\$520.00
14.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.8	T/c w/ A. Gittleman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
15.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ A. Gittleman.	\$260.00	0.4	\$260.00
16.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.5	Review and respond to email re: Addendum and weekly reporting.	\$325.00	0.5	\$325.00
17.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.6	Draft revisions to Addendum #3.	\$390.00	0.6	\$390.00
18.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, C. Jenkins, A. Gittleman.	\$325.00	0.5	\$325.00
19.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Draft email re: planning and next steps-Addendum # 3.	\$325.00	0.5	\$325.00
20.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, A. Gittleman.	\$325.00	0.5	\$325.00
21.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.5	Prep for call with A. Gittleman and C. Jenkins re: revisions to Addendum #3 an; edits and transmission to JEK.	\$325.00	0.5	\$325.00
22.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/11/2018	0.7	Discuss budget and addendum w/ K. Lattner.	\$455.00	0.7	\$455.00
23.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, J. Feltman.	\$650.00	1.0	\$650.00
24.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	1.8	Prepare memo re: D&P expanded role and plan forward for FOMB.	\$1,170.00	1.8	\$1,170.00
25.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.8	T/c w/ J. Feltman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
26.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	1.6	Update addendum 3 and provide redline to FOMB.	\$1,040.00	1.6	\$1,040.00
27.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ J. Feltman.	\$260.00	0.4	\$260.00
28.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, C. Jenkins.	\$325.00	0.5	\$325.00
29.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, J. Feltman.	\$325.00	0.5	\$325.00
30.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/11/2018	0.1	Discuss bankruptcy court submission w/ E. Hornung.	\$65.00	0.1	\$65.00
31.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/8/2018	0.3	Draft personnel hours projection.	\$127.50	0.3	\$127.50
32.	Vice President	Hornung, Eric	\$425.00	998	Case Administration	11/19/2018	0.2	Review case status projections.	\$85.00	0.2	\$85.00
33.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/11/2018	0.1	Discuss bankruptcy court submission w/ A. Gittleman.	\$42.50	0.1	\$42.50
34.	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ J. Feltman, A. Gittleman.	\$650.00	1.0	\$650.00
35.	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, A. Gittleman.	\$325.00	0.5	\$325.00
36.	Director	Lattner, Kathryn	\$550	998	Case Administration	11/11/2018	2.1	Review and update new budget and addendum.	\$1,155.00	2.1	\$1,155.00
37.	Director	Lattner, Kathryn	\$550	998	Case Administration	11/11/2018	0.7	Discuss budget and addendum w/ A. Gittleman.	\$385.00	0.7	\$385.00
38.	Director	Lattner, Kathryn	\$550	998	Case Administration	11/13/2018	0.6	Discussions and correspondence on addendum and budget.	\$330.00	0.6	\$330.00
Task Totals							27.5		\$16,337.50	27.5	\$16,337.50
No Reduction										0.0	\$0.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit C: Non-Compensable Billing Activities											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/9/2018	0.5	Perform case administration tasks re: time detail.	\$325.00	0.5	\$325.00
2.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/12/2018	0.5	Case administration tasks re: time entry, review.	\$325.00	0.5	\$325.00
3.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/15/2018	0.4	Case administration tasks re: weekly time detail.	\$260.00	0.4	\$260.00
4.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/19/2018	0.5	Case administration tasks re: weekly time detail.	\$325.00	0.5	\$325.00
5.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/26/2018	0.2	Case administration tasks re: weekly time detail.	\$130.00	0.2	\$130.00
6.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/29/2018	0.5	Various case administration tasks re: time detail.	\$325.00	0.5	\$325.00
7.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/7/2018	0.5	Prepare time detail for December Fee Statement for week of 12/2.	\$325.00	0.5	\$325.00
8.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/14/2018	0.5	Prepare time detail for December Fee Statement for week of 12/9.	\$325.00	0.5	\$325.00
9.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/17/2018	0.7	Prepare expense detail for December Fee Statement for week of 12/9.	\$455.00	0.7	\$455.00
10.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/19/2018	0.5	Prepare time detail for December Fee Statement for week of 12/16.	\$325.00	0.5	\$325.00
11.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/20/2018	0.5	Prepare expense detail for December Fee Statement for week of 12/16.	\$325.00	0.5	\$325.00
12.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/24/2018	1.0	Prepare time detail for December Fee Statement for week of 12/23.	\$650.00	1.0	\$650.00
13.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/30/2018	0.5	Prepare time detail for December Fee Statement for week of 12/30.	\$325.00	0.5	\$325.00
14.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/2/2019	0.5	Prepare time detail for December Fee Statement.	\$325.00	0.5	\$325.00
15.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/4/2019	0.5	Prepare time detail for January Fee Statement through 1/4.	\$325.00	0.5	\$325.00
16.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/7/2019	0.5	Prepare time detail for January Fee Statement through 1/7.	\$325.00	0.5	\$325.00
17.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/10/2019	0.1	Prepare time detail for January Fee Statement through 1/10.	\$65.00	0.1	\$65.00
18.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/11/2019	0.5	Prepare time detail for January Fee Statement through 1/11.	\$325.00	0.5	\$325.00
19^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	1.0	Calls re: scheduling and time entries; prep for meeting at GDB.	\$650.00	1.0	\$650.00
20.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/16/2019	0.5	Prepare time detail for January Fee Statement through 1/16.	\$325.00	0.5	\$325.00
21.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/18/2019	0.5	Prepare time detail for January Fee Statement through 1/18.	\$325.00	0.5	\$325.00
22.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/22/2019	0.5	Prepare time detail for January Fee Statement through 1/22.	\$325.00	0.5	\$325.00
23.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/25/2019	0.5	Prepare time detail for January Fee Statement through 1/25.	\$325.00	0.5	\$325.00
24.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/29/2019	1.5	Prepare expense detail for January Fee Statement through 1/22.	\$975.00	1.5	\$975.00
25.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/30/2019	0.5	Prepare expense detail for January Fee Statement through 1/30.	\$325.00	0.5	\$325.00
26.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/31/2019	0.5	Prepare time detail for January Fee Statement through 1/31.	\$325.00	0.5	\$325.00
27.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/19/2018	0.5	Title III billing call w/ C. Garcia-Benitez, E. Hornung, K. Lattner.	\$325.00	0.5	\$325.00
28.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	1.2	Prep for call with team to discuss billing. Review of billing invoices and provide comments.	\$780.00	1.2	\$780.00
29.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	11/5/2018	1.2	Various case administration tasks re: time detail.	\$510.00	1.2	\$510.00
30.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	11/9/2018	2.6	Case administration tasks re: invoicing and time detail.	\$1,105.00	2.6	\$1,105.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit C: Non-Compensable Billing Activities											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
31.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	11/18/2018	0.5	Perform case administration tasks re: invoicing.	\$212.50	0.5	\$212.50
32.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/19/2018	0.5	Title III billing call w/ C. Garcia-Benitez, A. Gittleman, K. Lattner.	\$212.50	0.5	\$212.50
33.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	11/30/2018	0.5	Administrative tasks in prep for month end invoicing in bk.	\$212.50	0.5	\$212.50
34^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/1/2018	1.3	Case administration tasks re: Title III billing for November expenses.	\$552.50	1.3	\$552.50
35^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/1/2018	1.7	Case administration tasks re: Title III billing for November Fee Statement.	\$722.50	1.7	\$722.50
36^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/4/2018	1.0	Various administrative tasks re: team time detail.	\$425.00	1.0	\$425.00
37.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/18/2018	0.1	Discuss November 2018 review task w/ J. Jacobson.	\$42.50	0.1	\$42.50
38.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/18/2018	0.9	Prepare November 2018 review task for J. Jacobson.	\$382.50	0.9	\$382.50
39.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/18/2018	1.4	Prepare time detail for December Fee Statement through 12/18.	\$595.00	1.4	\$595.00
40.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/2/2019	0.3	Prepare individual time template for December 2018 Fee statement.	\$127.50	0.3	\$127.50
41.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/9/2019	2.1	Draft December Fee Statement time detail.	\$892.50	2.1	\$892.50
42.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/11/2019	2.7	Prepare December Fee Statement time for J. Jacobson review.	\$1,147.50	2.7	\$1,147.50
43.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/18/2018	0.2	Update November invoice to include C.Cieciura expenses.	\$45.00	0.2	\$45.00
44.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/18/2018	1.0	QC November Invoice.	\$225.00	1.0	\$225.00
45.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/18/2018	2.8	QC November Invoice (cont'd).	\$630.00	2.8	\$630.00
46.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	12/18/2018	0.1	Discuss November 2018 review task w/ E. Hornung.	\$22.50	0.1	\$22.50
47.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/6/2019	1.2	Prepare time detail for January Fee Statement through 1/6.	\$270.00	1.2	\$270.00
48.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/7/2019	1.2	Prepare time detail for C. Cieciura December Fee Statement.	\$270.00	1.2	\$270.00
49.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/15/2019	0.5	Pull billing detail from August - December as per discuss with J. Feltman.	\$112.50	0.5	\$112.50
50.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/15/2019	2.3	Pull billing detail from August - December as per discuss with J. Feltman (cont'd).	\$517.50	2.3	\$517.50
51.	Analyst	Kanto, John	\$225	997	Fee Statement & Application Preparation	1/14/2019	1.1	Prepare time detail for January Fee statement through 1/11.	\$247.50	1.1	\$247.50
52.	Analyst	Kanto, John	\$225	997	Fee Statement & Application Preparation	1/28/2019	0.9	Prepare time detail for January Fee Statement through 1/25.	\$202.50	0.9	\$202.50
53.	Analyst	Kanto, John	\$225	997	Fee Statement & Application Preparation	1/31/2019	0.3	Prepare time detail for Fee Statement through 1/31	\$67.50	0.3	\$67.50
54.	Senior Associate	Klyman, Basyah	\$395	997	Fee Statement & Application Preparation	1/14/2019	0.6	Prepare time detail for January Fee Statement through 1/14.	\$237.00	0.6	\$237.00
55.	Director	Lattner, Kathryn	\$550	998	Case Administration	11/19/2018	0.5	Title III billing call w/ C. Garcia-Benitez, A. Gittleman, E. Hornung.	\$275.00	0.5	\$275.00
56.	Director	Lattner, Kathryn	\$550	998	Case Administration	12/18/2018	2.6	Review November invoice.	\$1,430.00	2.6	\$1,430.00
57.	Director	Lattner, Kathryn	\$550	997	Fee Statement & Application Preparation	1/5/2019	3.0	Prepare time detail for December fee statement	\$1,650.00	3.0	\$1,650.00
58.	Director	Ledwidge, Niall	\$550	997	Fee Statement & Application Preparation	11/30/2018	0.3	Email team re billing requirements.	\$165.00	0.3	\$165.00
59.	Director	Ledwidge, Niall	\$550	997	Fee Statement & Application Preparation	1/4/2019	0.3	Prepare time/expense detail for December Fee Statement.	\$165.00	0.3	\$165.00
60.	Director	Ledwidge, Niall	\$550	997	Fee Statement & Application Preparation	1/13/2019	0.3	Prepare time detail for January Fee Statement through 1/13.	\$165.00	0.3	\$165.00
61.	Director	Ledwidge, Niall	\$550	997	Fee Statement & Application Preparation	1/25/2019	0.2	Prepare time detail for January Fee Statement through 1/25.	\$110.00	0.2	\$110.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit C: Non-Compensable Billing Activities											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
62.	Senior Associate	Tocci, Dom	\$395	997	Fee Statement & Application Preparation	1/10/2019	0.8	Prepare time detail for January Fee statement through 1/11.	\$316.00	0.8	\$316.00
63.	Senior Associate	Tocci, Dom	\$395	997	Fee Statement & Application Preparation	1/14/2019	0.6	Prepare expense detail for January Fee statement through 1/14.	\$237.00	0.6	\$237.00
64.	Senior Associate	Tocci, Dom	\$395	997	Fee Statement & Application Preparation	1/14/2019	0.9	Prepare time detail for January Fee statement through 1/14.	\$355.50	0.9	\$355.50
65.	Senior Associate	Tocci, Dom	\$395	997	Fee Statement & Application Preparation	1/15/2019	1.4	Prepare expense detail for January Fee statement through 1/11.	\$553.00	1.4	\$553.00
66.	Senior Associate	Tocci, Dom	\$395	997	Fee Statement & Application Preparation	1/22/2019	0.3	Prepare time detail for January Fee statement through 1/18.	\$118.50	0.3	\$118.50
Task Totals							56.3		\$25,992.00	56.3	\$25,992.00
Reduction:										56.3	\$25,992.00
100%											

* Lines 1-26 also identified on Exhibit E-1 without reduction. Lines 27-28 also identified on Exhibit E-2 without reduction.

^ Lines 19 and 36 also identified on Exhibits N and O without reduction. Lines 34-35 also identified on Exhibit O without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit D: Time Increments						
Position Title	Timekeeper	Tasks Billed in Whole or Half Hour Increments	Total Tasks	% Tasks Billed in Whole or Half Hour Increments	Hours Billed	Proposed Deduction
Managing Director	Feltman, James	216	361	60%	316.3	\$23,831.25
Senior Associate	Hudson, Tremaine	14	27	52%	38.7	\$2,263.35
Managing Director	Gittleman, Ann	121	324	37%	435.7	\$35,676.75
Vice President	Houser, Harley	13	37	35%	60.5	\$0.00
Vice President	Chavira, Roger	7	21	33%	19.5	\$0.00
Director	Levy, Rebecca	13	39	33%	45.7	\$0.00
Analyst	Cieciura, Caroline	59	182	32%	203.8	\$0.00
GRAND TOTAL OF ANALYSIS REDUCTIONS						\$61,771.35

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-1: Time Increments											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/1/2018	0.8	Introductory mtg. w/ E. Arroyo.	\$520.00	0.8	\$520.00
2.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/1/2018	1.2	Review AH request process status data.	\$780.00	1.2	\$780.00
3.	Managing Director	Feltman, James	\$650	998	Case Administration	11/1/2018	0.5	Prepare modifications to FOMB scope of services.	\$325.00	0.5	\$325.00
4.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/1/2018	0.9	Prepare for mtg. with M. Tulla.	\$585.00	0.9	\$585.00
5.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/1/2018	1.0	Discuss case status in mtg. w/ M. Tulla, A. Gittleman.	\$650.00	1.0	\$650.00
6.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/1/2018	2.1	Status call w/ E. Arroyo, A. Gittleman.	\$1,365.00	2.1	\$1,365.00
7.	Managing Director	Feltman, James	\$650	401	Restriction Determination	11/1/2018	0.6	Review E. Trigo email re: restricted / unrestricted classifications.	\$390.00	0.6	\$390.00
8.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/1/2018	0.3	Proskauer Call Debrief and Discussion w/ K. Lattner, A. Gittleman.	\$195.00	0.3	\$195.00
9.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/1/2018	0.5	Review process presentation.	\$325.00	0.5	\$325.00
10*	Managing Director	Feltman, James	\$650	998	Case Administration	11/2/2018	3.5	Travel to MIA from San Juan FOMB meetings.	\$2,275.00	3.5	\$1,137.50
11.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/2/2018	0.5	Prepare for call with FOMB	\$325.00	0.5	\$325.00
12.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/2/2018	0.6	Project status call w/ FOMB, D&P team.	\$390.00	0.6	\$390.00
13.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ A. Gittleman.	\$650.00	1.0	\$650.00
14.	Managing Director	Feltman, James	\$650	101	Master List	11/2/2018	1.0	Review and respond to title III and non title III entities discussion.	\$650.00	1.0	\$650.00
15.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/3/2018	0.5	Prepare for t/c w/ C. Jenkins.	\$325.00	0.5	\$325.00
16^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ C. Jenkins, A. Gittleman.	\$325.00	0.0	\$0.00
17.	Managing Director	Feltman, James	\$650	998	Case Administration	11/4/2018	0.6	Modify draft addendum.	\$390.00	0.6	\$390.00
18.	Managing Director	Feltman, James	\$650	998	Case Administration	11/5/2018	1.0	Review case administration emails.	\$650.00	1.0	\$650.00
19.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/5/2018	0.4	Prepare for update call by reviewing email and addendum.	\$260.00	0.4	\$260.00
20^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.0	\$0.00
21.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/5/2018	0.6	Draft open item status memo.	\$390.00	0.6	\$390.00
22.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$455.00	0.7	\$455.00
23.	Managing Director	Feltman, James	\$650	101	Master List	11/5/2018	0.4	T/c w/ E. Trigo re: Title III entities.	\$260.00	0.4	\$260.00
24.	Managing Director	Feltman, James	\$650	101	Master List	11/5/2018	0.5	Review update title III and non title III entity lists and summaries re: open items.	\$325.00	0.5	\$325.00
25*	Managing Director	Feltman, James	\$650	998	Case Administration	11/6/2018	0.2	Travel to FOMB office.	\$130.00	0.2	\$65.00
26*	Managing Director	Feltman, James	\$650	998	Case Administration	11/6/2018	3.5	Travel from MIA to San Juan for meetings.	\$2,275.00	3.5	\$1,137.50
27.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/6/2018	3.0	Meetings in SJ re: banking project.	\$1,950.00	3.0	\$1,950.00
28.	Managing Director	Feltman, James	\$650	101	Master List	11/6/2018	1.0	Mtg. w/ E. Trigo re: title III entities; non title III entities.	\$650.00	1.0	\$650.00
29.	Managing Director	Feltman, James	\$650	998	Case Administration	11/7/2018	0.7	Modify Addendum #3.	\$455.00	0.7	\$455.00
30.	Managing Director	Feltman, James	\$650	998	Case Administration	11/7/2018	0.5	Revisions to draft Addendum #3	\$325.00	0.5	\$325.00
31.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ A. Gittleman.	\$195.00	0.3	\$195.00
32.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.4	Draft staffing memo to M. Tulla, E. Arroyo.	\$260.00	0.4	\$260.00
33.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.4	Prepare for internal D&P call.	\$260.00	0.4	\$260.00
34.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.5	Mtg. w/ A. Gittleman re: workstreams/roadblocks	\$325.00	0.5	\$325.00
35.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.5	Progress discussion w/ O&B, M. Tulla, McKinsey.	\$325.00	0.5	\$325.00
36^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.0	\$0.00
37^^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, A. Gittleman.	\$650.00	0.0	\$0.00
38*	Managing Director	Feltman, James	\$650	998	Case Administration	11/8/2018	2.5	Travel from SJU > MIA.	\$1,625.00	2.5	\$812.50
39.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/8/2018	1.0	Prepare november activities/workstreams and personnel.	\$650.00	1.0	\$650.00
40.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/8/2018	3.0	Various mtgs with E. Trigo.	\$1,950.00	3.0	\$1,950.00
41.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.3	Review Addendum #3 budget.	\$195.00	0.3	\$195.00
42.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.5	Review correspondence w/ FOMB.	\$325.00	0.5	\$325.00
43.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.5	T/c re: Fed Funds, OMB w/ A. Gittleman.	\$325.00	0.5	\$325.00

Duff & Phelps LLC											
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period											
(November 1, 2018 through January 31, 2019)											
Exhibit E-1: Time Increments											
	Timekeeper Detail			Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
44.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.7	Draft FOMB correspondence re: Addendum #3.	\$455.00	0.7	\$455.00
45^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.0	\$0.00
46^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.0	\$0.00
47.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$260.00	0.4	\$260.00
48#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/9/2018	0.5	Perform case administration tasks re: time detail.	\$325.00	0.0	\$0.00
49.	Managing Director	Feltman, James	\$650	203	Master Database Development	11/9/2018	0.4	Review webcash balances at 06/30/18 on t/c w/ E. Arroyo.	\$260.00	0.4	\$260.00
50.	Managing Director	Feltman, James	\$650	998	Case Administration	11/11/2018	1.0	Revise language in Addendum #3.	\$650.00	1.0	\$650.00
51^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.0	\$0.00
52#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/12/2018	0.5	Case administration tasks re: time entry, review.	\$325.00	0.0	\$0.00
53.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	11/13/2018	0.5	Discuss process on t/c w/ A. Gittleman.	\$325.00	0.5	\$325.00
54.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.5	Discuss case status on t/c w/ J. El Khoury.	\$325.00	0.5	\$325.00
55.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.5	Discuss current roadblocks in t/c w/ FOMB staff.	\$325.00	0.5	\$325.00
56.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.5	Provide edits to weekly progress report.	\$325.00	0.5	\$325.00
57.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.5	Update call w/ FOMB.	\$325.00	0.5	\$325.00
58^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$520.00	0.0	\$0.00
59#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/15/2018	0.4	Case administration tasks re: weekly time detail.	\$260.00	0.0	\$0.00
60.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/15/2018	0.5	Review and FI process summaries.	\$325.00	0.5	\$325.00
61.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	11/15/2018	0.6	Review account database summaries and AH response summaries.	\$390.00	0.6	\$390.00
62.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/16/2018	0.5	Prepare for 11 Am call by reviewing documents and correspondence.	\$325.00	0.5	\$325.00
63.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, A. Gittleman.	\$650.00	1.0	\$650.00
64^	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/16/2018	1.0	Discuss case status on t/c w/ A. Gittleman.	\$650.00	0.0	\$0.00
65.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.4	Draft email re: internal status reports and Addendum #3.	\$260.00	0.4	\$260.00
66.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.8	Review internal status reports and Addendum #3.	\$520.00	0.8	\$520.00
67^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.3	Discuss status update on t/c w/ E. Hornung.	\$195.00	0.0	\$0.00
68^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.0	\$0.00
69.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/19/2018	0.7	Update call w/ FOMB.	\$455.00	0.7	\$455.00
70.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/19/2018	0.4	Prepare for internal call.	\$260.00	0.4	\$260.00
71#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/19/2018	0.5	Case administration tasks re: weekly time detail.	\$325.00	0.0	\$0.00
72.	Managing Director	Feltman, James	\$650	203	Master Database Development	11/19/2018	1.1	Review Title III account analysis.	\$715.00	1.1	\$715.00
73.	Managing Director	Feltman, James	\$650	401	Restriction Determination	11/19/2018	0.5	Review BDO memo re: Hacienda accounts.	\$325.00	0.5	\$325.00
74.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/19/2018	0.6	Discuss Commonwealth AH per Hacienda Source w/ internal team.	\$390.00	0.6	\$390.00
75.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/20/2018	1.0	Call w/ R. Mai Vizcarrondo re Bank Accounts.	\$650.00	1.0	\$650.00
76^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciora, K. Lattner, E. Hornung	\$650.00	0.0	\$0.00
77.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ A. Gittleman re: case strategy.	\$650.00	1.0	\$650.00
78.	Managing Director	Feltman, James	\$650	998	Case Administration	11/21/2018	1.0	Various email correspondence re: case.	\$650.00	1.0	\$650.00
79^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciora, K. Lattner, E. Hornung	\$520.00	0.0	\$0.00
80.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00
81^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$325.00	0.0	\$0.00
82.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/23/2018	1.5	Edit work status memo and suggestions memo.	\$975.00	1.5	\$975.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-1: Time Increments											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
83*	Managing Director	Feltman, James	\$650	998	Case Administration	11/26/2018	3.5	Travel from SJU > MIA.	\$2,275.00	3.5	\$1,137.50
84.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/26/2018	0.3	Draft email re: status report and scheduling.	\$195.00	0.3	\$195.00
85.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/26/2018	0.5	T/c w/ J. El koury re: case status.	\$325.00	0.5	\$325.00
86#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/26/2018	0.2	Case administration tasks re: weekly time detail.	\$130.00	0.0	\$0.00
87*	Managing Director	Feltman, James	\$650	998	Case Administration	11/27/2018	3.0	Travel from SJU > MIA.	\$1,950.00	3.0	\$975.00
88.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/27/2018	0.5	Progress report w/ E. Hornung, A. Gittleman, C. Cieciera, FOMB, O'Neill & Borges.	\$325.00	0.5	\$325.00
89^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting w/ E. Hornung; A. Gittleman & C. Cieciera	\$520.00	0.0	\$0.00
90.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/27/2018	1.6	Draft memo re: case status and December work plan.	\$1,040.00	1.6	\$1,040.00
91.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/27/2018	1.9	Review documents re: status and development of December work plan.	\$1,235.00	1.9	\$1,235.00
92^	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.0	\$0.00
93.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/27/2018	0.2	Review comparison of AAFAF to Hacienda bank accounts and balances	\$130.00	0.2	\$130.00
94.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	11/27/2018	0.8	T/c w/ A. Gittleman re: AAFAF to Hacienda comparison.	\$520.00	0.8	\$520.00
95.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/28/2018	1.0	Introductory meeting w/ J. Calderon, M. Rodriguez.	\$650.00	1.0	\$650.00
96.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ A. Gittleman, E. Hornung, C. Cieciera.	\$650.00	1.0	\$650.00
97.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/28/2018	1.0	Mtg. w/ A. Gittleman re: scheduling, next steps, staffing.	\$650.00	1.0	\$650.00
98.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/28/2018	1.0	Update mtg with Jamie el Koury re: bank reporting project.	\$650.00	1.0	\$650.00
99.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/28/2018	1.0	Draft memo re: 11/28 meeting notes and action items.	\$650.00	1.0	\$650.00
100.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAF / Hacienda mtg. w/ A. Gittleman, O&B.	\$650.00	1.0	\$650.00
101.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/28/2018	1.5	Discuss FI process in mtg. w/ E. Hornung.	\$975.00	1.5	\$975.00
102.	Managing Director	Feltman, James	\$650	203	Master Database Development	11/28/2018	2.0	Meeting with AAFAF, Hacienda, O&B, and FOMB.	\$1,300.00	2.0	\$1,300.00
103.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/29/2018	0.7	Draft email re: accessing bank accounts.	\$455.00	0.7	\$455.00
104.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.5	Review client revisions to Addendum # 3 and repiles.	\$325.00	0.5	\$325.00
105^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.5	T/c w/ A. Gittleman re: case status.	\$325.00	0.0	\$0.00
106.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.8	Discussions with M. Tulla, J. El Koury re: addendum #3 revisions.	\$520.00	0.8	\$520.00
107.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.8	T/c w/ A. Gittleman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
108.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	1.5	Draft outline for board presentation.	\$975.00	1.5	\$975.00
109#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	11/29/2018	0.5	Various case administration tasks re: time detail.	\$325.00	0.0	\$0.00
110.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/29/2018	1.2	Draft accounts memo w/ E. Hornung.	\$780.00	1.2	\$780.00
111.	Managing Director	Feltman, James	\$650	401	Restriction Determination	11/29/2018	0.3	Review of AAFAF responses.	\$195.00	0.3	\$195.00
112.	Managing Director	Feltman, James	\$650	401	Restriction Determination	11/29/2018	1.0	Meeting w/ J. Gavin, J. El Koury, M. Tulla re: TSA restricted vs unrestricted issues.	\$650.00	1.0	\$650.00
113.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/30/2018	0.2	Draft COFINA request and follow up re 'overseas' accounts.	\$130.00	0.2	\$130.00
114*	Managing Director	Feltman, James	\$650	998	Case Administration	11/30/2018	3.5	Travel Sju > MIA	\$2,275.00	3.5	\$1,137.50
115.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.2	Draft strategy upcoming week.	\$130.00	0.2	\$130.00
116.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ A. Gittleman.	\$260.00	0.4	\$260.00
117.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.5	Review and respond to email re: Addendum and weekly reporting.	\$325.00	0.5	\$325.00
118.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.6	Draft revisions to Addendum #3.	\$390.00	0.6	\$390.00
119^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, E. Hornung, C. Cieciera, E. Hornung, K. Lattner.	\$390.00	0.0	\$0.00
120.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	1.7	Build comprehensive update email in mtg. w/ E. Hornung.	\$1,105.00	1.7	\$1,105.00
121.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/30/2018	0.1	Follow up w/ Hacienda re: 'overseas' accounts.	\$65.00	0.1	\$65.00
122.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	11/30/2018	0.5	Go forward meeting w/ K. Lattner.	\$325.00	0.5	\$325.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
123*	Managing Director	Feltman, James	\$650	998	Case Administration	12/2/2018	3.0	Travel from MIA > SJU	\$1,950.00	3.0	\$975.00	
124*	Managing Director	Feltman, James	\$650	998	Case Administration	12/3/2018	0.5	Travel from office to AAFAF.	\$325.00	0.5	\$162.50	
125*	Managing Director	Feltman, James	\$650	998	Case Administration	12/3/2018	0.5	Travel to office from AAFAF.	\$325.00	0.5	\$162.50	
126.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.5	Prep for 4:00 PM call with FOMB.	\$325.00	0.5	\$325.00	
127.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.5	Call with E. Fritz; Plan for meeting re: restricted account reviews; email to D&P staff.	\$325.00	0.5	\$325.00	
128.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.5	IFAT call with the FOMB, A. Gittleman.	\$325.00	0.5	\$325.00	
129^^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.6	Working lunch with K. Lattner.	\$390.00	0.0	\$0.00	
130.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	1.0	Prep for AAFAF; meet with FOMB.	\$650.00	1.0	\$650.00	
131.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	1.1	Review AH bank responses received through 12/3.	\$715.00	1.1	\$715.00	
132.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/3/2018	0.4	Discuss financial institution process on t/c w/ K. Lattner, E. Hornung.	\$260.00	0.4	\$260.00	
133.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/3/2018	0.7	Review AAFAF provided data re: bank accounts.	\$455.00	0.7	\$455.00	
134.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/3/2018	1.5	Meet with Robert Lopez at Banco de Desarrollo Económico re: 6/30 FY18 Ending Balances.	\$975.00	1.5	\$975.00	
135.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.4	Call with Emiliano re: review of restricted/unrestricted accounts, memo re: excluded agencies and scheduled Friday call with FOMB/OB and D&P to review Title III summary information	\$260.00	0.4	\$260.00	
136.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, C. Jenkins, A. Gittleman.	\$325.00	0.5	\$325.00	
137.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00	
138.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Draft email to FOMB/counsel re: non responsive AH.	\$325.00	0.5	\$325.00	
139.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Prep for meetings with OB and FOMB.	\$325.00	0.5	\$325.00	
140.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Review and follow up on overseas accounts.	\$325.00	0.5	\$325.00	
141^^^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Download and scan document production-bank reports from BoA.	\$325.00	0.5	\$112.50	
142.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Review 06/30 bank statements sent by Popular; confirmatory email to KL.	\$325.00	0.5	\$325.00	
143.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.6	Review preliminary information regarding title III AH bank reporting.	\$390.00	0.6	\$390.00	
144.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.8	Revise list of non-responsive entities for communications to FOMB.	\$520.00	0.8	\$520.00	
145^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, C. Cieciora, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	0.0	\$0.00	
146.	Managing Director	Feltman, James	\$650	203	Master Database Development	12/4/2018	0.2	Discuss master database on t/c w/ E. Hornung.	\$130.00	0.2	\$130.00	
147*	Managing Director	Feltman, James	\$650	998	Case Administration	12/5/2018	4.5	Travel from SJU > MIA	\$2,925.00	4.5	\$1,462.50	
148.	Managing Director	Feltman, James	\$650	403	Restriction Confirmation	12/5/2018	3.3	Discuss large account restrictions in mtg. w/ E. Trigo Fritz, E. Hornung, A. Gittleman.	\$2,145.00	3.3	\$2,145.00	
149.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Draft memo re: OB meeting.	\$325.00	0.5	\$325.00	
150^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Call with A. Gittleman re: status updates including database mgmt.	\$325.00	0.0	\$0.00	
151.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Draft email re: planning and next steps-Addendum # 3.	\$325.00	0.5	\$325.00	
152.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, A. Gittleman.	\$325.00	0.5	\$325.00	
153^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, N. Ledwidge, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.0	\$0.00	
154.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meet with the FOMB, A. Gittleman, E. Hornung to discuss restrictions.	\$585.00	0.9	\$585.00	
155^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.0	\$0.00	
156#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/7/2018	0.5	Prepare time detail for December Fee Statement for week of 12/2.	\$325.00	0.0	\$0.00	
157*	Managing Director	Feltman, James	\$650	998	Case Administration	12/9/2018	3.0	Travel from MIA > SJU	\$1,950.00	3.0	\$975.00	
158.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.4	Update re: weekly reports to clients; memo to team; meet with Keyri Williamson.	\$260.00	0.4	\$260.00	
159.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.5	Prep for call with A. Gittleman and C. Jenkins re: revisions to Addendum #3 an; edits and transmission to JEK.	\$325.00	0.5	\$325.00	
160^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$455.00	0.0	\$0.00	
161^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	1.0	Meet with FOMB, A. Gittleman to discuss status updates.	\$650.00	0.0	\$0.00	
162.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	1.0	Call with A. Gittleman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00	
163.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/10/2018	0.5	Review ERS bank account submissions and revisions.	\$325.00	0.5	\$325.00	

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
164.	Managing Director	Feltman, James	\$650	501	Draft Report	12/11/2018	0.5	Expand outline for report on Title III bank accounts.	\$325.00	0.5	\$325.00	
165.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/11/2018	0.5	Meet with A. Gittleman, K. Williamson re: AH responses.	\$325.00	0.5	\$325.00	
166.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with A. Gittleman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00	
167.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/11/2018	1.9	Review responses to AH inquiries and follow up letters.	\$1,235.00	1.9	\$1,235.00	
168.	Managing Director	Feltman, James	\$650	801	TeamConnect Database Maintenance & Development	12/11/2018	0.5	Review of reporting and database issues with N. Ledwidge, A. Gittleman.	\$325.00	0.5	\$325.00	
169.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.1	Call with N. Ledwidge re: AAFAF meeting.	\$65.00	0.1	\$65.00	
170.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.5	Call re: AAFAF and discussion of next steps with E. Trigo, A. Gittleman.	\$325.00	0.5	\$325.00	
171.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.5	Call with A. Gittleman and programmers re TC reporting capabilities.	\$325.00	0.5	\$325.00	
172.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with A. Gittleman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.5	\$325.00	
173^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ E. Hornung, A. Gittleman, N. Ledwidge, K. Lattner, C. Ciecira, J. Jacobson.	\$520.00	0.0	\$0.00	
174.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	1.6	Edit memo to client re: overseas accounts.	\$1,040.00	1.6	\$1,040.00	
175.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/12/2018	0.4	Call with F. Pena re: Hacienda bank account reporting.	\$260.00	0.4	\$260.00	
176.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/12/2018	0.8	Review tracker for AH responses and additional updates.	\$520.00	0.8	\$520.00	
177*	Managing Director	Feltman, James	\$650	998	Case Administration	12/13/2018	4.5	Travel from SJU > NYC	\$2,925.00	4.5	\$1,462.50	
178.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/13/2018	0.9	Review and edit weekly reporting update.	\$585.00	0.9	\$585.00	
179.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/13/2018	1.3	Review AH responses through 12/13.	\$845.00	1.3	\$845.00	
180.	Managing Director	Feltman, James	\$650	403	Restriction Confirmation	12/13/2018	1.4	Call with counsel, A. Gittleman re: updates and review of restrictions.	\$910.00	1.4	\$910.00	
181^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Ciecira, E. Hornung.	\$325.00	0.0	\$0.00	
182.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/14/2018	0.5	Review and revise disclaimer language re: summary of title III AH information.	\$325.00	0.5	\$325.00	
183.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/14/2018	0.5	FOMB bank reporting project status calls.	\$325.00	0.5	\$325.00	
184.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/14/2018	0.6	Call with A. Gittleman to discuss strategy re: overseas accounts.	\$390.00	0.6	\$390.00	
185#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/14/2018	0.5	Prepare time detail for December Fee Statement for week of 12/9.	\$325.00	0.0	\$0.00	
186.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	12/14/2018	0.2	Call re draft memo in follow up with A. Gittleman, E. Hornung.	\$130.00	0.2	\$130.00	
187.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Requests	12/14/2018	0.3	Update draft memo re: summary exhibit of material accounts w/ E. Hornung.	\$195.00	0.3	\$195.00	
188##	Managing Director	Feltman, James	\$650	998	Case Administration	12/17/2018	0.5	Schedule meetings and travel for January 2019.	\$325.00	0.0	\$0.00	
189^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, K. Lattner, C. Ciecira, A. Gittleman.	\$260.00	0.0	\$0.00	
190.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/17/2018	0.5	Draft email and make calls re: open issues.	\$325.00	0.5	\$325.00	
191.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/17/2018	0.5	Call with the FOMB, A. Gittleman re: updates.	\$325.00	0.5	\$325.00	
192#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/17/2018	0.7	Prepare expense detail for December Fee Statement for week of 12/9.	\$455.00	0.0	\$0.00	
193.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/17/2018	0.3	Review AH responses though 12/17.	\$195.00	0.3	\$195.00	
194.	Managing Director	Feltman, James	\$650	801	TeamConnect Database Maintenance & Development	12/17/2018	0.5	Request TC software updates; review status ahead of internal call.	\$325.00	0.5	\$325.00	
195.	Managing Director	Feltman, James	\$650	801	TeamConnect Database Maintenance & Development	12/17/2018	0.7	Demonstration TC Database & Discussion of tasks with J. Jacobson, C. Ciecira, A. Gittleman, K. Lattner, TC developer.	\$455.00	0.7	\$455.00	
196^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, A. Gittleman, C. Ciecira, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.0	\$0.00	
197.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Status discussion w/ FOMB, O&B, Internal Team.	\$325.00	0.5	\$325.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries		
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198.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00	
199.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Call with A. Gittleman re: recent activities and case management.	\$325.00	0.5	\$325.00	
200^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ E. Hornung, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$455.00	0.0	\$0.00	
201.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.8	Call re status of bank reporting project.	\$520.00	0.8	\$520.00	
202.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/19/2018	0.5	Review November fee application and provide comments to A. Gittleman.	\$325.00	0.5	\$325.00	
203#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/19/2018	0.5	Prepare time detail for December Fee Statement for week of 12/16.	\$325.00	0.0	\$0.00	
204.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/20/2018	0.3	Call with A. Gittleman to discuss project mgmt. .	\$195.00	0.3	\$195.00	
205.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/20/2018	1.5	Review and respond to draft of weekly client update.	\$975.00	1.5	\$975.00	
206#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/20/2018	0.5	Prepare expense detail for December Fee Statement for week of 12/16.	\$325.00	0.0	\$0.00	
207.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.0	Review and respond to draft of November monthly billing/application; discuss with A. Gittleman.	\$650.00	1.0	\$650.00	
208.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/20/2018	1.0	Review AH responses from through 12/20.	\$650.00	1.0	\$650.00	
209^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ N. Ledwidge, A. Gittleman, E. Hornung, J. Jacobson, K. Lattner.	\$390.00	0.0	\$0.00	
210.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/21/2018	1.0	Review and discuss communications in connection with non responsive agencies.	\$650.00	1.0	\$650.00	
211.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/21/2018	1.0	Update with FOMB re follow up issues.	\$650.00	1.0	\$650.00	
212.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/21/2018	1.0	Review AH responses through 12/21.	\$650.00	1.0	\$650.00	
213.	Managing Director	Feltman, James	\$650	801	TeamConnect Database Maintenance & Development	12/21/2018	0.3	Discuss TeamConnect database.	\$195.00	0.3	\$195.00	
214#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/24/2018	1.0	Prepare time detail for December Fee Statement for week of 12/23.	\$650.00	0.0	\$0.00	
215.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/24/2018	0.8	Review various FI requests.	\$520.00	0.8	\$520.00	
216.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/24/2018	2.0	Review AH responses from through 12/24.	\$1,300.00	2.0	\$1,300.00	
217.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/26/2018	0.7	Review correspondence re: FI follow up.	\$455.00	0.7	\$455.00	
218^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$455.00	0.0	\$0.00	
219.	Managing Director	Feltman, James	\$650	501	Draft Report	12/27/2018	1.7	Draft report re: History.	\$1,105.00	1.7	\$1,105.00	
220.	Managing Director	Feltman, James	\$650	501	Draft Report	12/27/2018	2.1	Draft report re: Background.	\$1,365.00	2.1	\$1,365.00	
221.	Managing Director	Feltman, James	\$650	501	Draft Report	12/27/2018	2.7	Draft report re: Executive Summary.	\$1,755.00	2.7	\$1,755.00	
222.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/28/2018	0.5	Review draft to Title III summary; update internal team.	\$325.00	0.5	\$325.00	
223^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, A. Gittleman, E. Hornung, K. Lattner, N. Ledwidge.	\$780.00	0.0	\$0.00	
224.	Managing Director	Feltman, James	\$650	501	Draft Report	12/28/2018	2.5	Draft report re: AH Process.	\$1,625.00	2.5	\$1,625.00	
225.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/30/2018	0.5	Schedule meetings in Puerto Rico for January 2019 stay.	\$325.00	0.5	\$325.00	
226.	Managing Director	Feltman, James	\$650	501	Draft Report	12/30/2018	1.0	Draft report re: FI Process.	\$650.00	1.0	\$650.00	
227#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/30/2018	0.5	Prepare time detail for December Fee Statement for week of 12/30.	\$325.00	0.0	\$0.00	
228^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Jacobson, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.0	\$0.00	
229.	Managing Director	Feltman, James	\$650	998	Case Administration	1/2/2019	0.3	Edit response to N. Jaresko re: document production.	\$195.00	0.3	\$195.00	
230*	Managing Director	Feltman, James	\$650	998	Case Administration	1/2/2019	3.5	Travel from MIA > SJU.	\$2,275.00	3.5	\$1,137.50	
231.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/2/2019	0.5	Call with A. Gittleman re: N. Jaresko inquiries about subpoenas for AHs.	\$325.00	0.5	\$325.00	
232#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/2/2019	0.5	Prepare time detail for December Fee Statement.	\$325.00	0.0	\$0.00	
233.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/2/2019	1.0	Review of Title III bank account results to date; inquiries/responses and analysis.	\$650.00	1.0	\$650.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
234.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/2/2019	1.0	Discuss updates with E. Hornung re: AH issues and potential material duplicative bank accounts.	\$650.00	1.0	\$650.00
235.	Managing Director	Feltman, James	\$650	203	Master Database Development	1/2/2019	0.1	Discuss master db / hacienda reconciliation w E. Hornung, J. Jacobson.	\$65.00	0.1	\$65.00
236.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/2/2019	0.5	Review AH responses received through 1/2.	\$325.00	0.5	\$325.00
237.	Managing Director	Feltman, James	\$650	998	Case Administration	1/3/2019	0.4	Review and comment on weekly report.	\$260.00	0.4	\$260.00
238.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/3/2019	0.5	Scheduling call with J. Gavin.	\$325.00	0.5	\$325.00
239.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/3/2019	1.0	Call w/ A. Gittleman re: Legal due diligence.	\$650.00	1.0	\$650.00
240.	Managing Director	Feltman, James	\$650	501	Draft Report	1/3/2019	2.9	Draft Appendix C - Project Information section of the report.	\$1,885.00	2.9	\$1,885.00
241.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with E. Hornung and J. Jacobson.	\$650.00	1.0	\$650.00
242*	Managing Director	Feltman, James	\$650	998	Case Administration	1/4/2019	3.5	Travel from SJU > MIA.	\$2,275.00	3.5	\$1,137.50
243^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, E. Hornung, J. Jacobson.	\$650.00	0.0	\$0.00
244.	Managing Director	Feltman, James	\$650	501	Draft Report	1/4/2019	1.0	Draft report schedules.	\$650.00	1.0	\$650.00
245#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/4/2019	0.5	Prepare time detail for January Fee Statement through 1/4.	\$325.00	0.0	\$0.00
246.	Managing Director	Feltman, James	\$650	301	Restriction Analysis	1/4/2019	0.5	Planning discussion with E. Hornung re: sources/uses for claimed restrictions.	\$325.00	0.5	\$325.00
247.	Managing Director	Feltman, James	\$650	301	Restriction Analysis	1/4/2019	1.5	Call with O&B re: analysis and discussions of legal due diligence and follow up documents.	\$975.00	1.5	\$975.00
248.	Managing Director	Feltman, James	\$650	501	Draft Report	1/5/2019	1.5	Draft Appendix C - AH Request section of the report.	\$975.00	1.5	\$975.00
249.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/7/2019	1.0	Draft email re: TC system costs and allocations.	\$650.00	1.0	\$650.00
250.	Managing Director	Feltman, James	\$650	501	Draft Report	1/7/2019	0.5	Internal call w/ R. Levy re: draft report.	\$325.00	0.5	\$325.00
251.	Managing Director	Feltman, James	\$650	501	Draft Report	1/7/2019	0.6	Report draft and TC exchanges.	\$390.00	0.6	\$390.00
252.	Managing Director	Feltman, James	\$650	501	Draft Report	1/7/2019	2.9	Draft report and appendices.	\$1,885.00	2.9	\$1,885.00
253#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/7/2019	0.5	Prepare time detail for January Fee Statement through 1/7.	\$325.00	0.0	\$0.00
254.	Managing Director	Feltman, James	\$650	501	Draft Report	1/8/2019	2.4	Draft Summary of Bank Accounts section of the report.	\$1,560.00	2.4	\$1,560.00
255.	Managing Director	Feltman, James	\$650	501	Draft Report	1/8/2019	2.6	Draft O&B Legal Due Diligence Chart in Draft Report.	\$1,690.00	2.6	\$1,690.00
256.	Managing Director	Feltman, James	\$650	301	Restriction Analysis	1/8/2019	0.5	Call re: legal due diligence w/ A. Gittleman.	\$325.00	0.5	\$325.00
257^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.0	\$0.00
258.	Managing Director	Feltman, James	\$650	501	Draft Report	1/9/2019	0.5	Call w/ R. Levy re: Draft Report.	\$325.00	0.5	\$325.00
259.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/10/2019	1.1	Meet with Tribunal General de Justicia, A. Gittleman, J. Jacobson.	\$715.00	1.1	\$715.00
260.	Managing Director	Feltman, James	\$650	998	Case Administration	1/10/2019	0.2	Review and respond to email with counsel re: report timing issues.	\$130.00	0.2	\$130.00
261.	Managing Director	Feltman, James	\$650	998	Case Administration	1/10/2019	0.5	Prepare and circulate the report timeline to client and counsel.	\$325.00	0.5	\$325.00
262.	Managing Director	Feltman, James	\$650	501	Draft Report	1/10/2019	1.0	Call w/ R. Levy re: report update.	\$650.00	1.0	\$650.00
263.	Managing Director	Feltman, James	\$650	501	Draft Report	1/10/2019	1.5	Edit Appendix C Project Information section of draft report.	\$975.00	1.5	\$975.00
264#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/10/2019	0.1	Prepare time detail for January Fee Statement through 1/10.	\$65.00	0.0	\$0.00
265.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/11/2019	1.0	Call to discuss the information requested and provided by the AHs.	\$650.00	1.0	\$650.00
266.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/11/2019	0.5	Status update with O&B.	\$325.00	0.5	\$325.00
267^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.0	\$0.00
268.	Managing Director	Feltman, James	\$650	501	Draft Report	1/11/2019	0.7	Research and draft GDB segment of report.	\$455.00	0.7	\$455.00
269.	Managing Director	Feltman, James	\$650	501	Draft Report	1/11/2019	1.0	Review draft report materials.	\$650.00	1.0	\$650.00
270#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/11/2019	0.5	Prepare time detail for January Fee Statement through 1/11.	\$325.00	0.0	\$0.00
271.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/11/2019	0.5	Review FI responses through 1/11.	\$325.00	0.5	\$325.00
272.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/11/2019	0.6	Review various AH responses received through 1/11.	\$390.00	0.6	\$390.00
273.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/14/2019	0.8	Meeting at O&B re: GDB with N. Ledwidge.	\$520.00	0.8	\$520.00
274.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/14/2019	1.0	Meeting with GDB and N. Ledwidge, K. Lattner and O&B.	\$650.00	1.0	\$650.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
275*	Managing Director	Feltman, James	\$650	998	Case Administration	1/14/2019	3.0	Travel from MIA > SJU.	\$1,950.00	3.0	\$975.00
276##	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	0.5	Follow up discussions/travel schedule with E. Fritz.	\$325.00	0.0	\$0.00
277^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, K. Lattner	\$520.00	0.0	\$0.00
278.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	1.0	Call with the FOMB and A. Gittleman.	\$650.00	1.0	\$650.00
279#	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	1.0	Calls re: scheduling and time entries; prep for meeting at GDB.	\$650.00	0.0	\$0.00
280.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/15/2019	1.0	Follow up on retirement account questions raised by M. Tulla.	\$650.00	1.0	\$650.00
281.	Managing Director	Feltman, James	\$650	998	Case Administration	1/15/2019	0.5	Prep for meeting with M. Tulla; review updates.	\$325.00	0.5	\$325.00
282.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/15/2019	0.6	Meeting M. Tulla, K. Williamson, A. Gittleman, K. Lattner, N. Ledwidge, J. Calderon, M. Lopez.	\$390.00	0.6	\$390.00
283^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, E. Hornung, D. Tocci, J. Jacobson.	\$520.00	0.0	\$0.00
284.	Managing Director	Feltman, James	\$650	501	Draft Report	1/15/2019	0.5	Update report re: GDB information.	\$325.00	0.5	\$325.00
285.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/15/2019	0.4	Draft inquiry email to Citi re: bank account information.	\$260.00	0.4	\$260.00
286.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/15/2019	0.8	Review FI responses received through 1/15.	\$520.00	0.8	\$520.00
287.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/15/2019	1.2	Review AH responses received through 1/15.	\$780.00	1.2	\$780.00
288.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/15/2019	1.5	Review AH responses including PREPA and UPR.	\$975.00	1.5	\$975.00
289.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with J. Feltman, K. Lattner.	\$195.00	0.3	\$195.00
290.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/16/2019	0.5	Provide update re: conference call with Omar/Hacienda.	\$325.00	0.5	\$325.00
291.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/16/2019	0.5	Draft report re: non-responsive entities.	\$325.00	0.5	\$325.00
292.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, K. Lattner, A. Gittleman, J. Jacobson.	\$585.00	0.9	\$585.00
293.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/16/2019	0.5	Follow up call re: "roadblocks" with J. Elkoury, E. Trigo, A. Gittleman, K. Lattner.	\$325.00	0.5	\$325.00
294^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.0	\$0.00
295.	Managing Director	Feltman, James	\$650	501	Draft Report	1/16/2019	0.5	Draft Non-PR Bank Accounts section of report.	\$325.00	0.5	\$325.00
296.	Managing Director	Feltman, James	\$650	501	Draft Report	1/16/2019	1.0	Review updates to database and edit report tables narrative.	\$650.00	1.0	\$650.00
297#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/16/2019	0.5	Prepare time detail for January Fee Statement through 1/16.	\$325.00	0.0	\$0.00
298.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/16/2019	0.3	Review FI responses received through 1/16.	\$195.00	0.3	\$195.00
299.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/16/2019	0.7	Review AH responses received through 1/16.	\$455.00	0.7	\$455.00
300*	Managing Director	Feltman, James	\$650	998	Case Administration	1/17/2019	4.0	Travel from SJU > NYC.	\$2,600.00	4.0	\$1,300.00
301.	Managing Director	Feltman, James	\$650	501	Draft Report	1/17/2019	0.4	Call w/ R. Levy re: draft report.	\$260.00	0.4	\$260.00
302.	Managing Director	Feltman, James	\$650	501	Draft Report	1/17/2019	1.1	Review and edit draft report.	\$715.00	1.1	\$715.00
303.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/17/2019	0.5	Draft follow up email re: Citibank.	\$325.00	0.5	\$325.00
304.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/17/2019	0.6	Review AH responses and updates received through 1/17.	\$390.00	0.6	\$390.00
305.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/18/2019	0.5	Call with the FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
306^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.0	\$0.00
307.	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft report edits and follow up calls.	\$650.00	1.0	\$650.00
308.	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft email re: draft distributions and email with R. Levy.	\$650.00	1.0	\$650.00
309#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/18/2019	0.5	Prepare time detail for January Fee Statement through 1/18.	\$325.00	0.0	\$0.00
310.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/18/2019	0.2	Review FI responses and updates received through 1/18.	\$130.00	0.2	\$130.00
311.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/18/2019	0.4	Review AH responses and updates received through 1/18.	\$260.00	0.4	\$260.00
312.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/22/2019	0.2	Call with R. Levy, E. Hornung re: tables for draft report.	\$130.00	0.2	\$130.00
313.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/22/2019	0.6	Discussion re: memo for board with A. Gittleman, K. Lattner.	\$390.00	0.6	\$390.00
314^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.0	\$0.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
315.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/22/2019	0.8	Walk through of database & summary tables with K. Lattner.	\$520.00	0.8	\$520.00
316.	Managing Director	Feltman, James	\$650	501	Draft Report	1/22/2019	0.3	Call with A. Gittleman re: summaries and edits to report.	\$195.00	0.3	\$195.00
317.	Managing Director	Feltman, James	\$650	501	Draft Report	1/22/2019	0.5	Review updated tables and prep for conference call.	\$325.00	0.5	\$325.00
318.	Managing Director	Feltman, James	\$650	501	Draft Report	1/22/2019	0.5	Provide summary of updates for the board.	\$325.00	0.5	\$325.00
319.	Managing Director	Feltman, James	\$650	501	Draft Report	1/22/2019	1.5	Review report updates through 1/22 and provide feedback.	\$975.00	1.5	\$975.00
320#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/22/2019	0.5	Prepare time detail for January Fee Statement through 1/22.	\$325.00	0.0	\$0.00
321.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/23/2019	0.5	Update call with A. Gittleman, K. Lattner.	\$325.00	0.5	\$325.00
322.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/23/2019	0.8	Draft email re: next steps and transmittal email to FOMB/Counsel.	\$520.00	0.8	\$520.00
323.	Managing Director	Feltman, James	\$650	501	Draft Report	1/23/2019	0.5	Call with R. Levy re: status and condition.	\$325.00	0.5	\$325.00
324.	Managing Director	Feltman, James	\$650	501	Draft Report	1/23/2019	0.8	Review tables and update draft report.	\$520.00	0.8	\$520.00
325.	Managing Director	Feltman, James	\$650	501	Draft Report	1/23/2019	1.0	Call with R. Levy re: draft report.	\$650.00	1.0	\$650.00
326.	Managing Director	Feltman, James	\$650	501	Draft Report	1/23/2019	1.5	Review and edit initial draft report.	\$975.00	1.5	\$975.00
327.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/24/2019	0.3	Prep for call with Board.	\$195.00	0.3	\$195.00
328.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/24/2019	0.4	Call with FOMB, A. Gittleman.	\$260.00	0.4	\$260.00
329.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/24/2019	0.4	Call with FOMB, J. Feltman.	\$260.00	0.4	\$260.00
330.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/24/2019	0.5	Call with E. Hornung, A. Gittleman re: Citibank statements and GDB bank records.	\$325.00	0.5	\$325.00
331.	Managing Director	Feltman, James	\$650	501	Draft Report	1/24/2019	2.5	Report draft/Edits.	\$1,625.00	2.5	\$1,625.00
332.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/24/2019	0.4	Review FI responses and updates received through 1/24.	\$260.00	0.4	\$260.00
333.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/24/2019	0.9	Review AH responses and updates received through 1/24.	\$585.00	0.9	\$585.00
334.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/25/2019	0.5	Call with FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
335^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.0	\$0.00
336#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/25/2019	0.5	Prepare time detail for January Fee Statement through 1/25.	\$325.00	0.0	\$0.00
337.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/25/2019	1.0	Review FI responses and updates received through 1/25.	\$650.00	1.0	\$650.00
338.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	1/25/2019	1.0	Review AH responses and updates received through 1/25.	\$650.00	1.0	\$650.00
339.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/28/2019	0.5	Call with FOMB, A. Gittleman.	\$325.00	0.5	\$325.00
340^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/28/2019	1.0	Internal call with A. Gittleman, Z. Saeed, E. Hornung, J. Jacobson.	\$650.00	0.0	\$0.00
341.	Managing Director	Feltman, James	\$650	501	Draft Report	1/28/2019	0.5	Review and reply to email re: draft report.	\$325.00	0.5	\$325.00
342.	Managing Director	Feltman, James	\$650	501	Draft Report	1/28/2019	1.0	Edit new version of report.	\$650.00	1.0	\$650.00
343.	Managing Director	Feltman, James	\$650	501	Draft Report	1/28/2019	2.0	Review draft report and propose edits; recirculate report afterwards.	\$1,300.00	2.0	\$1,300.00
344.	Managing Director	Feltman, James	\$650	501	Draft Report	1/29/2019	0.5	Review counsel's comments re: report.	\$325.00	0.5	\$325.00
345.	Managing Director	Feltman, James	\$650	501	Draft Report	1/29/2019	0.6	Call w/ R. Levy and E. Trigo re: draft report.	\$390.00	0.6	\$390.00
346.	Managing Director	Feltman, James	\$650	501	Draft Report	1/29/2019	1.0	Review draft w/ R. Levy.	\$650.00	1.0	\$650.00
347.	Managing Director	Feltman, James	\$650	501	Draft Report	1/29/2019	2.0	Review updated tables and responses from internal team.	\$1,300.00	2.0	\$1,300.00
348#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/29/2019	1.5	Prepare expense detail for January Fee Statement through 1/22.	\$975.00	0.0	\$0.00
349^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.0	\$0.00
350.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/30/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-1: Time Increments												
Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
351.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	0.5	Edit draft report with R. Levy.	\$325.00	0.5	\$325.00	
352.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	0.5	Review and provide draft to client and team.	\$325.00	0.5	\$325.00	
353.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	0.5	Review of draft report and updated tables.	\$325.00	0.5	\$325.00	
354.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	1.0	Edit draft report with E. Hornung and R. Levy.	\$650.00	1.0	\$650.00	
355.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	1.0	Review updated tables for report.	\$650.00	1.0	\$650.00	
356.	Managing Director	Feltman, James	\$650	501	Draft Report	1/30/2019	1.5	Call with R. Levy, E. Hornung re: report editing / follow up needed.	\$975.00	1.5	\$975.00	
357#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/30/2019	0.5	Prepare expense detail for January Fee Statement through 1/30.	\$325.00	0.0	\$0.00	
358.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/31/2019	0.5	Review and respond email re: data set.	\$325.00	0.5	\$325.00	
359.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/31/2019	1.0	Call with A. Gittleman re: Hacienda.	\$650.00	1.0	\$650.00	
360.	Managing Director	Feltman, James	\$650	501	Draft Report	1/31/2019	1.0	Review responses re: draft report.	\$650.00	1.0	\$650.00	
361#	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	1/31/2019	0.5	Prepare time detail for January Fee Statement through 1/31.	\$325.00	0.0	\$0.00	
Task Totals							316.3		\$205,595.00	269.6	\$158,875.00	
Reduction: 15%										269.6	\$23,831.25	

* Lines 10, 25-26, 38, 83, 87, 114, 123-125, 147, 157, 177, 230, 242, 275 and 300 also identified on Exhibit I-1 with corresponding reductions.

^ Lines 16, 20, 36, 45-46, 51, 58, 64, 67-68, 76, 79, 81, 89, 92, 105, 119, 145, 150, 153, 155, 160-161, 173, 181, 189, 196, 200, 209, 218, 223, 228, 243, 257, 267, 277, 283, 294, 306, 314, 335, 340 and 349 also identified on Exhibit P with corresponding reductions.

^^ Lines 37 and 129 also identified on Exhibit H with corresponding reductions.

^^^ Line 141 also identified on Exhibit M with a corresponding reduction.

Lines 48, 52, 59, 71, 86, 109, 156, 185, 192, 203, 206, 214, 227, 232, 245, 253, 264, 270, 279, 297, 309, 320, 336, 348, 357 and 361 also identified on Exhibit C with corresponding reductions.

Lines 188 and 276 also identified on Exhibit L with corresponding reductions.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-2: Time Increments												
Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
1.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/1/2018	0.3	Call with K. Lattner to discuss case.	\$195.00	0.3	\$195.00	
2.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/1/2018	1.0	Discuss case status on t/c w/ M. Tulla, J. Feltman.	\$650.00	1.0	\$650.00	
3.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/1/2018	2.1	Status call w/ E. Arroyo, J. Feltman.	\$1,365.00	2.1	\$1,365.00	
4.	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Requests	11/1/2018	0.3	Proskauer Call Debrief and Discussion w/ K. Lattner, J. Feltman.	\$195.00	0.3	\$195.00	
5^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$325.00	0.0	\$0.00	
6.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	0.6	Project status call w/ FOMB, D&P team.	\$390.00	0.6	\$390.00	
7.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ J. Feltman.	\$650.00	1.0	\$650.00	
8.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/2/2018	0.5	Review priority and nonpriority entity lists.	\$325.00	0.5	\$325.00	
9.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/2/2018	0.5	T/c w/ K. Lattner to discuss summary.	\$325.00	0.5	\$325.00	
10^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/3/2018	0.3	Call w/ E. Hornung, C. Cieciera re: status update.	\$195.00	0.0	\$0.00	
11.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/3/2018	0.5	Call w/ K. Lattner to discuss process.	\$325.00	0.5	\$325.00	
12^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ J. Feltman, C. Jenkins.	\$325.00	0.0	\$0.00	
13*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/5/2018	4.6	Travel to PR for meeting with FOMB.	\$2,990.00	4.6	\$1,495.00	
14.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/5/2018	0.5	Follow up correspondence per meetings.	\$325.00	0.5	\$325.00	
15^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.0	\$0.00	
16.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/5/2018	0.7	Project status call w/ FOMB, D&P team.	\$455.00	0.7	\$455.00	
17.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	11/5/2018	0.2	Call w/ C. Cieciera re: teamconnect reporting requirements.	\$130.00	0.2	\$130.00	
18.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/6/2018	1.5	Meeting with the FOMB.	\$975.00	1.5	\$975.00	
19.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/6/2018	0.2	Call with K. Lattner to discuss priority list.	\$130.00	0.2	\$130.00	
20.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/6/2018	0.3	Call w/ C. Cieciera re: priority list.	\$195.00	0.3	\$195.00	
21.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/6/2018	1.4	T/c w/ K. Lattner, E. Hornung re: t/c w/ E. Trigo, updated tasks re master list.	\$910.00	1.4	\$910.00	
22.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/6/2018	2.0	Meeting with McKinsey and FOMB.	\$1,300.00	2.0	\$1,300.00	
23.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/6/2018	2.3	Meeting with K. Williamson & E. Arroyo.	\$1,495.00	2.3	\$1,495.00	
24*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/7/2018	4.0	Travel from SJU > NYC.	\$2,600.00	4.0	\$1,300.00	
25.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ J. Feltman.	\$195.00	0.3	\$195.00	
26.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.5	Mtg. w/ A. Gittleman re: workstreams/roadblocks	\$325.00	0.5	\$325.00	
27.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.5	Progress discussion w/ O&B, M. Tulla, McKinsey.	\$325.00	0.5	\$325.00	
28^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.0	\$0.00	
29^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, J. Feltman.	\$650.00	0.0	\$0.00	
30^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$325.00	0.0	\$0.00	
31.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/8/2018	2.3	Draft workflow plan to implement priority status.	\$1,495.00	2.3	\$1,495.00	
32.	Managing Director	Gittleman, Ann	\$650	203	Master Database Development	11/8/2018	2.2	Review of master database.	\$1,430.00	2.2	\$1,430.00	
33.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/9/2018	0.5	T/c re: Fed Funds, OMB w/ J. Feltman.	\$325.00	0.5	\$325.00	
34^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.5	T/c w/ K. Lattner re: case status.	\$325.00	0.0	\$0.00	
35^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.0	\$0.00	
36.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.2	Prepare for call with the FOMB.	\$780.00	1.2	\$780.00	
37**	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.3	Review of workflows and continue to train and update database matters.	\$845.00	0.0	\$0.00	
38.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.6	Prepare and finalize weekly update to Natalie and send	\$1,040.00	1.6	\$1,040.00	
39^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.0	\$0.00	
40.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.4	Update call w/ FOMB.	\$260.00	0.4	\$260.00	
41.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/11/2018	0.7	Discuss budget and addendum w/ K. Lattner.	\$455.00	0.7	\$455.00	
42^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.0	\$0.00	
43.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/12/2018	0.9	Review priority process data.	\$585.00	0.9	\$585.00	

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-2: Time Increments											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
44.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/12/2018	1.0	T/c w/ FOMB staff re: process.	\$650.00	1.0	\$650.00
45.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/12/2018	1.1	Follow up tasks re: process.	\$715.00	1.1	\$715.00
46.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/13/2018	0.6	Review case administration documents.	\$390.00	0.6	\$390.00
47.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/13/2018	2.1	Meeting w/ FOMB team re: E. Arroyo knowledge transfer.	\$1,365.00	2.1	\$1,365.00
48.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/13/2018	0.5	Discuss process on t/c w/ J. Feltman.	\$325.00	0.5	\$325.00
49.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/13/2018	0.8	Review progress status documentation and data.	\$520.00	0.8	\$520.00
50*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/14/2018	4.0	Travel from NYC > SJU.	\$2,600.00	4.0	\$1,300.00
51.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/14/2018	0.8	Prep correspondence re: on-site training.	\$520.00	0.8	\$520.00
52.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/14/2018	0.9	Review data entry activity.	\$585.00	0.9	\$585.00
53.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/14/2018	1.3	Review AH process status data.	\$845.00	1.3	\$845.00
54.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/15/2018	0.5	Meeting w/ K. Williamson, E. Hornung re: status, strategy.	\$325.00	0.5	\$325.00
55.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ C. Cieciera, E. Hornung, K. Lattner.	\$520.00	0.8	\$520.00
56.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/15/2018	0.9	Call with K. Lattner to discuss TC and review process plan	\$585.00	0.9	\$585.00
57.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/15/2018	0.7	Discuss master list in mtg. w/ McKinsey, O'Neill & Borges, E. Hornung.	\$455.00	0.7	\$455.00
58.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/15/2018	1.1	Discuss AH Process in mtg. w/ M. Tulla.	\$715.00	1.1	\$715.00
59.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/15/2018	1.9	Review process summary documents to prep for meetings with FOMB.	\$1,235.00	1.9	\$1,235.00
60.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/15/2018	2.2	Discuss AH Process status in mtg. w/ K. Williamson, E. Arroyo.	\$1,430.00	2.2	\$1,430.00
61*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/16/2018	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$1,625.00
62.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ C. Jenkins, J. Feltman.	\$650.00	1.0	\$650.00
63.	Managing Director	Gittleman, Ann	\$650	101	Master List	11/16/2018	1.6	Prepare memo re: prioritized master list.	\$1,040.00	1.6	\$1,040.00
64.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/16/2018	2.4	Meeting w/ FOMB staff regarding process deliverables, roadblocks.	\$1,560.00	2.4	\$1,560.00
65^	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Requests	11/16/2018	1.0	Discuss case status on t/c w/ J. Feltman.	\$650.00	0.0	\$0.00
66.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/17/2018	3.0	T/c w/ FOMB staff and J. El Khoury re: case status and issues.	\$1,950.00	3.0	\$1,950.00
67.	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Requests	11/17/2018	0.5	Discuss Proskauer superpriority needs on t/c w/ A. Gittleman.	\$325.00	0.5	\$325.00
68^^	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/19/2018	0.5	Title III billing call w/ C. Garcia-Benitez, E. Hornung, K. Lattner.	\$325.00	0.0	\$0.00
69^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.0	\$0.00
70.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/19/2018	0.7	Update call w/ FOMB.	\$455.00	0.7	\$455.00
71.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/19/2018	1.2	Call with K. Lattner to provide updates on letters to AH.	\$780.00	1.2	\$780.00
72.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/19/2018	1.5	Review of database for accounts for super priority review	\$975.00	1.5	\$975.00
73.	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Requests	11/19/2018	0.6	Discuss Commonwealth AH per Hacienda Source w/ internal team.	\$390.00	0.6	\$390.00
74.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	11/19/2018	1.3	Correspondance re: database issues.	\$845.00	1.3	\$845.00
75.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	0.6	Prepare for meeting with N. Jaresko.	\$390.00	0.6	\$390.00
76.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	1.0	Call with Keryi regarding status update and planning.	\$650.00	1.0	\$650.00
77^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ K. Lattner, C. Cieciera, J. Feltman, E. Hornung	\$650.00	0.0	\$0.00
78.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ J. Feltman re: case strategy.	\$650.00	1.0	\$650.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-2: Time Increments												
Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
79.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ M. Tulla, Citigroup.	\$650.00	1.0	\$650.00	
80.	Managing Director	Gittleman, Ann	\$650	401	Restriction Determination	11/20/2018	1.0	Review of spreadsheet of restrictions.	\$650.00	1.0	\$650.00	
81.	Managing Director	Gittleman, Ann	\$650	401	Restriction Determination	11/20/2018	1.0	Review spreadsheet and update plan.	\$650.00	1.0	\$650.00	
82^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ K. Lattner, C. Cieciera, J. Feltman, E. Hornung	\$520.00	0.0	\$0.00	
83.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00	
84.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/21/2018	1.1	Add'l update call with K. Lattner on plan forward	\$715.00	1.1	\$715.00	
85.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/23/2018	0.8	Discuss review process w/ K. Williamson, C. Cieciera, K. Lattner, E. Hornung.	\$520.00	0.8	\$520.00	
86.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/23/2018	1.0	Prepare email to send to FOMB on proposed changes.	\$650.00	1.0	\$650.00	
87.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/23/2018	1.6	Prepare and send weekly update to FOMB.	\$1,040.00	1.6	\$1,040.00	
88*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/26/2018	4.0	Travel from NYC > SJU.	\$2,600.00	4.0	\$1,300.00	
89.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/26/2018	0.5	Catch up mtg. w/ E. Hornung.	\$325.00	0.5	\$325.00	
90.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/26/2018	0.6	Discuss case status in mtg. w/ M. Tulla.	\$390.00	0.6	\$390.00	
91.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/26/2018	2.0	Work on process work flow and work product for Dec 31.	\$1,300.00	2.0	\$1,300.00	
92.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/26/2018	1.0	Meeting with K. Williamson re: process.	\$650.00	1.0	\$650.00	
93^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.3	Call w/ J. Feltman re: status	\$195.00	0.0	\$0.00	
94.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.5	Progress report with J. Feltman, E Hornung, C. Cieciera, FOMB O'Neill and Borges	\$325.00	0.5	\$325.00	
95^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.7	Breakfast mtg. w/ E. Hornung, C. Cieciera.	\$455.00	0.0	\$0.00	
96^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting with J. Feltman, E. Hornung, C. Cieciera.	\$520.00	0.0	\$0.00	
97.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.8	T/c w/ J. Feltman re: AAFAF to Hacienda comparison.	\$520.00	0.8	\$520.00	
98.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	1.8	Prepare memo re: D&P expanded role and plan forward for FOMB.	\$1,170.00	1.8	\$1,170.00	
99.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	1.9	Draft process flows and assignment re: status.	\$1,235.00	1.9	\$1,235.00	
100^	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.0	\$0.00	
101**	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/28/2018	0.2	Meeting w/ N. Ledwidge to approve new reviewers.	\$130.00	0.0	\$0.00	
102*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/28/2018	4.0	Travel back from PR.	\$2,600.00	4.0	\$1,300.00	
103^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.3	Breakfast mtg. w/ E. Hornung, C. Cieciera.	\$195.00	0.0	\$0.00	
104^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.5	T/c w/ J. Feltman re: case status.	\$325.00	0.0	\$0.00	
105.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.8	T/c w/ J. Feltman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00	
106.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ E. Hornung, J. Feltman, C. Cieciera.	\$650.00	1.0	\$650.00	
107.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	1.0	Mtg. w/ J. Feltman re: scheduling, next steps, staffing.	\$650.00	1.0	\$650.00	
108.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAF / Hacienda mtg. w/ J. Feltman, O&B.	\$650.00	1.0	\$650.00	
109.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	11/28/2018	1.2	Draft notes from the AAFAF/Hacienda mtg.	\$780.00	1.2	\$780.00	
110.	Managing Director	Gittleman, Ann	\$650	203	Master Database Development	11/28/2018	2.0	Meeting with AAFAF, Hacienda, O&B, and FOMB.	\$1,300.00	2.0	\$1,300.00	
111.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	0.4	Discuss addendum w/ J. Feltman.	\$260.00	0.4	\$260.00	
112^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ E. Hornung, J. Feltman, C. Cieciera, E. Hornung, K. Lattner.	\$390.00	0.0	\$0.00	
113.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	1.6	Update addendum 3 and provide redline to FOMB.	\$1,040.00	1.6	\$1,040.00	
114.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	2.0	Prepare weekly update for FOMB.	\$1,300.00	2.0	\$1,300.00	
115.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/3/2018	0.5	IFAT call with the FOMB, J. Feltman.	\$325.00	0.5	\$325.00	
116.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/3/2018	1.6	Review TC issues and revert with solutions.	\$1,040.00	1.6	\$1,040.00	
117*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/4/2018	4.0	Travel from NYC > SJU	\$2,600.00	4.0	\$1,300.00	
118.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/4/2018	0.3	Meet w K. Williamson, C. Cieciera re: excluded funds.	\$195.00	0.3	\$195.00	
119.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, C. Jenkins.	\$325.00	0.5	\$325.00	
120^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with C. Cieciera, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	0.0	\$0.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
121.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/5/2018	2.0	Meet with Keyri and FOMB team to discuss project and questions.	\$1,300.00	2.0	\$1,300.00	
122.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/5/2018	2.0	Review of AH responses through 12/5.	\$1,300.00	2.0	\$1,300.00	
123.	Managing Director	Gittleman, Ann	\$650	403	Restriction Confirmation	12/5/2018	1.1	Prepare for restriction analysis meeting.	\$715.00	1.1	\$715.00	
124.	Managing Director	Gittleman, Ann	\$650	403	Restriction Confirmation	12/5/2018	3.3	Discuss large account restrictions in mtg. w/ E. Trigo Fritz, J. Feltman, E. Hornung.	\$2,145.00	3.3	\$2,145.00	
125*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/6/2018	4.0	Travel from SJU > NYC	\$2,600.00	4.0	\$1,300.00	
126^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/6/2018	0.5	Call with J. Feltman re: status updates including database mgmt.	\$325.00	0.0	\$0.00	
127.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/6/2018	1.2	Meet with FOMB, K. Williamson re: COFINA.	\$780.00	1.2	\$780.00	
128.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/6/2018	1.3	Provide resolution for various TC issues.	\$845.00	1.3	\$845.00	
129^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.1	Discuss case status and next steps on t/c w/ E. Hornung.	\$65.00	0.0	\$0.00	
130.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.3	Call w/ C. Cieciera re: email correspondence w/ Hacienda.	\$195.00	0.3	\$195.00	
131.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.5	Call to discuss Addendum #3 with Jaime, Miguel, J. Feltman.	\$325.00	0.5	\$325.00	
132^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with N. Ledwidge, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.0	\$0.00	
133.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meet with the FOMB, J. Feltman, E. Hornung to discuss restrictions.	\$585.00	0.9	\$585.00	
134^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.0	\$0.00	
135.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	12/10/2018	0.6	Discussion w K. Lattner re: Hacienda request and correspondence.	\$390.00	0.6	\$390.00	
136*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/10/2018	5.0	Travel from NYC > SJU	\$3,250.00	5.0	\$1,625.00	
137^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciera, E. Hornung.	\$455.00	0.0	\$0.00	
138.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/10/2018	1.0	Call with J. Feltman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00	
139.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/10/2018	1.0	Meet with FOMB, F. Feltman to discuss status updates.	\$650.00	1.0	\$650.00	
140.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/10/2018	0.6	Meet with K. Williamson, Priscilla, N. Ledwidge.	\$390.00	0.6	\$390.00	
141.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/10/2018	1.5	Review status updates re: large AHs.	\$975.00	1.5	\$975.00	
142.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/11/2018	0.1	Discuss bankruptcy court submission w/ E. Hornung.	\$65.00	0.1	\$65.00	
143.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/11/2018	0.2	Call with Emiliano re: weekly updates.	\$130.00	0.2	\$130.00	
144.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/11/2018	1.4	Review and update templates for reporting purposes.	\$910.00	1.4	\$910.00	
145.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/11/2018	1.3	Review of FI template.	\$845.00	1.3	\$845.00	
146.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/11/2018	0.5	Meet with J. Feltman, K. Williamson re: AH responses.	\$325.00	0.5	\$325.00	
147.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with J. Feltman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00	
148.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/11/2018	0.5	Review of reporting and database issues with N. Ledwidge, J Feltman.	\$325.00	0.5	\$325.00	
149.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/11/2018	2.2	Call re: database updates required with H. Houser, J. Jacobson, C. Cieciera.	\$1,430.00	2.2	\$1,430.00	
150*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/12/2018	5.0	Travel from SJU > NYC	\$3,250.00	5.0	\$1,625.00	
151.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.5	Call re: AAFAF and discussion of next steps with E. Trigo, J. Feltman.	\$325.00	0.5	\$325.00	
152.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.5	Call with J. Feltman and programmers re TC reporting capabilities.	\$325.00	0.5	\$325.00	
153.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.5	\$325.00	
154.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, E. Hornung, N. Ledwidge, K. Lattner, C. Cieciera, J. Jacobson.	\$520.00	0.0	\$0.00	
155.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	2.0	Meeting at the FOMB to discuss TC database and progression of project.	\$1,300.00	2.0	\$1,300.00	
156^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/13/2018	0.4	Call w/ E. Hornung re: weekly status update.	\$260.00	0.0	\$0.00	
157.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/13/2018	1.8	Draft memo to FOMB re: updates through 12/13.	\$1,170.00	1.8	\$1,170.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
158.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/13/2018	2.6	Draft update to Natalie re: IFAT weekly update.	\$1,690.00	2.6	\$1,690.00	
159.	Managing Director	Gittleman, Ann	\$650	403	Restriction Confirmation	12/13/2018	1.4	Call with counsel, J. Feltman re: updates and review of restrictions.	\$910.00	1.4	\$910.00	
160^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciera, E. Hornung.	\$325.00	0.0	\$0.00	
161.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	0.6	Call with J. Feltman to discuss strategy re: overseas accounts.	\$390.00	0.6	\$390.00	
162.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	1.5	Discuss and develop a plan for the next few weeks with the team.	\$975.00	1.5	\$975.00	
163.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	1.6	Prepare for meeting with the FOMB .	\$1,040.00	1.6	\$1,040.00	
164.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/14/2018	1.4	Review of FI letters received through 12/14.	\$910.00	1.4	\$910.00	
165.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/14/2018	1.2	Review tracker and follow up requests through 12/14.	\$780.00	1.2	\$780.00	
166.	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Requests	12/14/2018	0.2	Call re draft memo in follow up with J. Feltman, E. Hornung.	\$130.00	0.2	\$130.00	
167.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/14/2018	1.0	Prepare for call with database consultant.	\$650.00	1.0	\$650.00	
168.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/17/2018	0.2	Discuss November 2018 fee statement w/ E. Hornung.	\$130.00	0.2	\$130.00	
169.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	0.2	Call with counsel re: updates.	\$130.00	0.2	\$130.00	
170^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, C. Cieciera, K. Lattner.	\$260.00	0.0	\$0.00	
171.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	0.5	Call with the FOMB, J. Feltman re: updates.	\$325.00	0.5	\$325.00	
172.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	1.1	Develop work plan for the week.	\$715.00	1.1	\$715.00	
173.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	1.1	Prepare for update call with the FOMB.	\$715.00	1.1	\$715.00	
174.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/17/2018	0.1	T/c w/ E. Hornung re: FI Process.	\$65.00	0.1	\$65.00	
175.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/17/2018	1.2	Review emails with FOMB and reconcile FI letters.	\$780.00	1.2	\$780.00	
176.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/17/2018	2.1	Draft memo to file re: overseas accounts .	\$1,365.00	2.1	\$1,365.00	
177.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/17/2018	1.4	Review tracker and follow up requests through 12/17.	\$910.00	1.4	\$910.00	
178.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/17/2018	0.7	Demonstration TC Database & Discussion of tasks with H. Hauser, J. Jacobson, C. Cieciera, J. Feltman, K. Lattner, TC developer.	\$455.00	0.7	\$455.00	
179.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/18/2018	0.1	Discuss status of various tasks w/ E. Hornung	\$65.00	0.1	\$65.00	
180.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/18/2018	0.8	Review of emails from team ahead of status call.	\$520.00	0.8	\$520.00	
181^^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/18/2018	1.2	Prep for call with team to discuss billing. Review of billing invoices and provide comments.	\$780.00	0.0	\$0.00	
182.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/18/2018	1.8	Create an agenda for call with FOMB and plan forward.	\$1,170.00	1.8	\$1,170.00	
183.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	0.5	Call with J. Feltman re: recent activities and case management.	\$325.00	0.5	\$325.00	
184^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, J. Feltman, C. Cieciera, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.0	\$0.00	
185^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, E. Hornung, K. Lattner, N. Ledwidge, C. Cieciera, J. Jacobson (cont'd).	\$455.00	0.0	\$0.00	
186.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	1.0	Review and provide comments on the agenda for FOMB meeting.	\$650.00	1.0	\$650.00	
187.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/19/2018	2.0	Review November 2018 fee statement draft and provide comments.	\$1,300.00	2.0	\$1,300.00	
188.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/20/2018	0.3	Call with J. Feltman to discuss project mgmt. .	\$195.00	0.3	\$195.00	
189.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/20/2018	1.0	Call with the FOMB and counsel.	\$650.00	1.0	\$650.00	
190.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/20/2018	1.2	Prepare for team call.	\$780.00	1.2	\$780.00	
191.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/20/2018	2.2	Prepare weekly update email to FOMB.	\$1,430.00	2.2	\$1,430.00	
192.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.2	Discuss November 2018 fee statement process w/ E. Hornung and provide updates.	\$780.00	1.2	\$780.00	
193^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, E. Hornung, E. Hornung, N. Ledwidge, K. Lattner.	\$390.00	0.0	\$0.00	
194.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/21/2018	1.2	Provide updates to FOMB.	\$780.00	1.2	\$780.00	

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
195.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/21/2018	2.5	Prepare for call with the FOMB and call with the FOMB.	\$1,625.00	2.5	\$1,625.00	
196#	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/21/2018	1.2	Finalize and send November fee statement.	\$780.00	1.2	\$270.00	
197^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	0.3	Internal status call with J. Jacobson, E.Hornung.	\$195.00	0.0	\$0.00	
198##	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	0.3	Prepare agenda ahead of internal call.	\$195.00	0.0	\$0.00	
199.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	1.2	Prepare agenda ahead of internal call.	\$780.00	1.2	\$780.00	
200.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/24/2018	2.0	Review AH responses through 12/24.	\$1,300.00	2.0	\$1,300.00	
201.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/26/2018	1.0	Calls to discuss case strategy and roadblocks.	\$650.00	1.0	\$650.00	
202.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/27/2018	0.7	Develop and communicate work plan for the week.	\$455.00	0.7	\$455.00	
203.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/27/2018	1.0	Calls with team to discuss plan and process forward .	\$650.00	1.0	\$650.00	
204.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/27/2018	2.1	Review database work and plan for reports.	\$1,365.00	2.1	\$1,365.00	
205^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, K.Lattner, N. Ledwidge.	\$780.00	0.0	\$0.00	
206.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/28/2018	1.3	Review of FI follow up .	\$845.00	1.3	\$845.00	
207.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/28/2018	1.1	Review of AH follow up .	\$715.00	1.1	\$715.00	
208.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/28/2018	1.2	Review AH responses received through 12/27.	\$780.00	1.2	\$780.00	
209^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/31/2018	0.5	Internal call with J. Jacobson, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.0	\$0.00	
210.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/31/2018	2.0	Review and respond to correspondence re: case.	\$1,300.00	2.0	\$1,300.00	
211.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/2/2019	0.5	Call with J. Feltman re: N. Jaresko inquiries about subpoenas for AHs.	\$325.00	0.5	\$325.00	
212^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ J. Jacobson, N. Ledwidge, K. Lattner, E. Hornung.	\$325.00	0.0	\$0.00	
213.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/2/2019	0.5	Emails with counsel re: legal due diligence	\$325.00	0.5	\$325.00	
214.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/2/2019	1.9	Status update through 1/4 with counsel and FOMB.	\$1,235.00	1.9	\$1,235.00	
215.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/2/2019	0.5	Send emails to Fish.	\$325.00	0.5	\$325.00	
216.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/2/2019	1.0	Review of follow up to FI requests received through 1/2.	\$650.00	1.0	\$650.00	
217.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/2/2019	0.9	Review of new AH information received through 1/2.	\$585.00	0.9	\$585.00	
218.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/2/2019	1.1	Review of Follow up to Hacienda.	\$715.00	1.1	\$715.00	
219.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/2/2019	1.1	Review of AH responses received through 1/2.	\$715.00	1.1	\$715.00	
220.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/3/2019	1.0	Call w/ J. Feltman re: Legal due diligence.	\$650.00	1.0	\$650.00	
221.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/3/2019	1.8	Exchange emails and calls with counsel and FOMB.	\$1,170.00	1.8	\$1,170.00	
222.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/3/2019	2.1	Various meeting with client and planning for update to N. Jaresko.	\$1,365.00	2.1	\$1,365.00	
223.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/3/2019	0.9	Review of FI responses received through 1/3.	\$585.00	0.9	\$585.00	
224.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/3/2019	1.4	Review of AH responses received through 1/3.	\$910.00	1.4	\$910.00	
225^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with J. Jacobson, E. Hornung, J. Feltman	\$650.00	0.0	\$0.00	
226.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/4/2019	2.0	Various calls and emails with counsel and FOMB.	\$1,300.00	2.0	\$1,300.00	
227.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/4/2019	1.0	Review of FI responses received through 1/4.	\$650.00	1.0	\$650.00	
228.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/4/2019	1.6	Review of AH responses received though 1/4.	\$1,040.00	1.6	\$1,040.00	
229.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/7/2019	2.0	Various calls and emails with counsel and FOMB to update for information received through 1/7.	\$1,300.00	2.0	\$1,300.00	
230.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/7/2019	1.0	Review of FI responses received through 1/7.	\$650.00	1.0	\$650.00	

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
231.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/7/2019	1.7	Review of AH responses received through 1/7.	\$1,105.00	1.7	\$1,105.00
232*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/8/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$1,625.00
233.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/8/2019	0.3	Call with E. Hornung, J. Jacobson, D. Tocci re: Follow-up FI Process.	\$195.00	0.3	\$195.00
234.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/8/2019	2.9	Prepare for upcoming FI meetings.	\$1,885.00	2.9	\$1,885.00
235.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/8/2019	1.3	Prepare for upcoming AH meetings	\$845.00	1.3	\$845.00
236.	Managing Director	Gittleman, Ann	\$650	301	Restriction Analysis	1/8/2019	0.5	Call re: legal due diligence w/ J. Feltman.	\$325.00	0.5	\$325.00
237.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/9/2019	0.8	Meet with ACAA with N. Ledwidge, J. Jacobson.	\$520.00	0.8	\$520.00
238^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.0	\$0.00
239.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/9/2019	1.9	Provide updates to counsel and FOMB for information received through 1/9.	\$1,235.00	1.9	\$1,235.00
240.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/9/2019	2.8	Review and provide edits to draft report.	\$1,820.00	2.8	\$1,820.00
241.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/9/2019	1.3	Review of FI responses received through 1/9.	\$845.00	1.3	\$845.00
242.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/9/2019	1.1	Review of AH responses received through 1/9.	\$715.00	1.1	\$715.00
243.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	1.1	Meet with Tribunal General de Justicia, J. Jacobson, J. Feltman.	\$715.00	1.1	\$715.00
244.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	1.3	Meet with UPR, J. Jacobson, Z. Saeed.	\$845.00	1.3	\$845.00
245.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$1,040.00	1.6	\$1,040.00
246.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	2.7	Prep for meeting with UPR.	\$1,755.00	2.7	\$1,755.00
247*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/10/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$1,625.00
248.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/10/2019	2.1	Draft update to N. Jaresko.	\$1,365.00	2.1	\$1,365.00
249.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/11/2019	2.1	Review of AH responses received through 1/11.	\$1,365.00	2.1	\$1,365.00
250^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.0	\$0.00
251.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/11/2019	1.9	Status update with counsel and FOMB for information received through 1/11.	\$1,235.00	1.9	\$1,235.00
252.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/11/2019	1.2	Review of FI responses received through 1/11.	\$780.00	1.2	\$780.00
253^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, K. Lattner	\$520.00	0.0	\$0.00
254.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	1.0	Call with the FOMB and J. Feltman.	\$650.00	1.0	\$650.00
255.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	1.0	Various calls with the team	\$650.00	1.0	\$650.00
256.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/14/2019	1.8	Review of report and provide comments	\$1,170.00	1.8	\$1,170.00
257.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/14/2019	0.8	Review of AH status	\$520.00	0.8	\$520.00
258.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/15/2019	2.9	Review of AH information received through 1/15 and reach out to various parties to move process forward.	\$1,885.00	2.9	\$1,885.00
259.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/15/2019	0.6	Meeting M. Tulla, K. Williamson, J. Feltman, K. Lattner, N. Ledwidge, J. Calderon, M. Lopez.	\$390.00	0.6	\$390.00
260.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/15/2019	2.6	Review of FI information received through 1/15 and reach out to various parties to move process forward.	\$1,690.00	2.6	\$1,690.00
261.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with K. Lattner, A. Gittleman.	\$195.00	0.3	\$195.00
262.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/16/2019	0.9	Meet with Hacienda, K. Lattner, J. Feltman, J. Jacobson.	\$585.00	0.9	\$585.00
263.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/16/2019	0.4	Call with K. Lattner to discuss PREPA ERS.	\$260.00	0.4	\$260.00
264.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/16/2019	0.5	Follow up call re: "roadblocks" with J. Elkoury, E. Trigo, J. Feltman, K. Lattner.	\$325.00	0.5	\$325.00
265^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.0	\$0.00
266.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/16/2019	1.2	Review of the report and provide comments.	\$780.00	1.2	\$780.00
267.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/16/2019	1.9	Review AH responses through 1/16.	\$1,235.00	1.9	\$1,235.00
268.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/17/2019	2.7	Review of report and provide comments to R. Levy.	\$1,755.00	2.7	\$1,755.00
269.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/17/2019	1.1	Review of FI responses received through 1/17.	\$715.00	1.1	\$715.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
270.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/17/2019	1.4	Review of AH and FI status as of 1/17; reach out to various parties to move process forward.	\$910.00	1.4	\$910.00
271.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/17/2019	2.1	Review of AH responses received through 1/17.	\$1,365.00	2.1	\$1,365.00
272.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/18/2019	0.5	Call with the FOMB, J. Feltman.	\$325.00	0.5	\$325.00
273.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/18/2019	0.5	Status update call with FOMB re: AH and assignment for Board.	\$325.00	0.5	\$325.00
274^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with J. Feltman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.0	\$0.00
275.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/18/2019	1.3	Draft update to Board.	\$845.00	1.3	\$845.00
276.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/18/2019	1.7	Review of AH status for information received through 1/18.	\$1,105.00	1.7	\$1,105.00
277.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/19/2019	0.5	Call with K. Lattner to discuss board memo.	\$325.00	0.5	\$325.00
278.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/19/2019	1.6	Prepare and update slides for the Board.	\$1,040.00	1.6	\$1,040.00
279.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/20/2019	2.9	Prepare and update slides for Board presentation.	\$1,885.00	2.9	\$1,885.00
280.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/21/2019	0.8	Call with K. Lattner to discuss updated board memo.	\$520.00	0.8	\$520.00
281.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/21/2019	1.6	Review of FI responses received through 1/21.	\$1,040.00	1.6	\$1,040.00
282.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/21/2019	2.9	Review of AH responses received through 1/21.	\$1,885.00	2.9	\$1,885.00
283.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/22/2019	1.8	Prepare for upcoming AH meetings.	\$1,170.00	1.8	\$1,170.00
284.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/22/2019	0.6	Discussion re: memo for board with K. Lattner, J. Feltman.	\$390.00	0.6	\$390.00
285^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.0	\$0.00
286.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/22/2019	0.3	Call with J. Feltman re: summaries and edits to report.	\$195.00	0.3	\$195.00
287.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/22/2019	2.4	Review current draft of the report and provide comments.	\$1,560.00	2.4	\$1,560.00
288.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/22/2019	0.7	Review FI information received through 1/22.	\$455.00	0.7	\$455.00
289.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/23/2019	1.0	Summarize information from meeting.	\$650.00	1.0	\$650.00
290.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/23/2019	1.0	Prep for upcoming AH meetings.	\$650.00	1.0	\$650.00
291.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/23/2019	2.8	Meet with PREPA, K. Lattner.	\$1,820.00	2.8	\$1,820.00
292*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/23/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$1,625.00
293.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/23/2019	0.5	Update call with J. Feltman, K. Lattner.	\$325.00	0.5	\$325.00
294.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/24/2019	2.1	Review AH responses received through 1/24.	\$1,365.00	2.1	\$1,365.00
295.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/24/2019	0.5	Call with E. Hornung, J. Feltman re: Citibank statements and GDB bank records.	\$325.00	0.5	\$325.00
296.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/24/2019	2.8	Review draft of report and provide comments and edits.	\$1,820.00	2.8	\$1,820.00
297.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/24/2019	0.7	Review FI responses received through 1/24.	\$455.00	0.7	\$455.00
298.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/25/2019	3.0	Review of AH responses received through 1/25.	\$1,950.00	3.0	\$1,950.00
299*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/25/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$1,625.00
300.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/25/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
301^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.0	\$0.00
302.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/25/2019	1.0	Update calls with FOMB to catch up on status of AH and assignment for Board.	\$650.00	1.0	\$650.00
303.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/25/2019	1.0	Prepare update to Board.	\$650.00	1.0	\$650.00
304.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/28/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
305^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/28/2019	0.7	Internal call with J. Feltman, Z. Saeed, E. Hornung, J. Jacobson.	\$455.00	0.0	\$0.00
306.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/28/2019	2.9	Prep for upcoming AH meetings for the week.	\$1,885.00	2.9	\$1,885.00
307.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/28/2019	2.7	Review of report updates through 1/28 and provide comments on it.	\$1,755.00	2.7	\$1,755.00
308.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/28/2019	1.8	Review AH responses received through 1/28.	\$1,170.00	1.8	\$1,170.00
309.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/29/2019	2.6	Summarize Meeting with Hacienda and update the team.	\$1,690.00	2.6	\$1,690.00
310.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/29/2019	3.2	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, Z. Saeed.	\$2,080.00	3.2	\$2,080.00
311*	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/29/2019	6.0	Travel from NYC > SJU.	\$3,900.00	6.0	\$1,950.00

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
312.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/29/2019	2.2	Review FI Responses received through 1/29.	\$1,430.00	2.2	\$1,430.00
313.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/29/2019	2.6	Review AH Responses received through 1/29.	\$1,690.00	2.6	\$1,690.00
314.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/30/2019	6.3	Meet with Hacienda and Review accounting systems with N. Ledwidge, K. Lattner, Z. Saeed.	\$4,095.00	6.3	\$4,095.00
315^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.0	\$0.00
316.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/30/2019	0.5	Call with FOMB, J. Feltman.	\$325.00	0.5	\$325.00
317.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/30/2019	2.3	Summarize Meeting with Hacienda and update the team.	\$1,495.00	2.3	\$1,495.00
318.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/30/2019	2.8	Review FI Responses received through 1/30.	\$1,820.00	2.8	\$1,820.00
319.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/30/2019	2.9	Review AH Responses received through 1/30.	\$1,885.00	2.9	\$1,885.00
320.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/31/2019	6.2	Meet with Hacienda and Review accounting systems with Z. Saeed, N. Ledwidge, K. Lattner.	\$4,030.00	6.2	\$4,030.00
321.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/31/2019	1.0	Call with J. Feltman re: Hacienda.	\$650.00	1.0	\$650.00
322.	Managing Director	Gittleman, Ann	\$650	501	Draft Report	1/31/2019	2.7	Review of report updates through 1/31 and provide comments on it.	\$1,755.00	2.7	\$1,755.00
323.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/31/2019	2.8	Review FI Responses received through 1/31.	\$1,820.00	2.8	\$1,820.00
324.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/31/2019	2.7	Review AH Responses received through 1/31.	\$1,755.00	2.7	\$1,755.00
Task Totals							435.7		\$283,205.00	401.5	\$237,845.00
Reduction: 15%										401.5	\$35,676.75

* Lines 13, 24, 50, 61, 88, 102, 117, 125, 136, 150, 232, 247, 292, 299 and 311 also identified on Exhibit I-1 with corresponding reductions.

** Line 37 and 101 also identified on Exhibit K-1 with a corresponding reductions.

^ Lines 5, 10, 12, 15, 28, 30, 34-35, 39, 42, 65, 69, 77, 82, 93, 96, 100, 104, 112, 120, 126, 129, 132, 134, 137, 154, 156, 160, 170, 184-185, 193, 197, 205, 209, 212, 225, 238, 250, 253, 265, 274, 285, 301, 305 and 315 also identified on Exhibit P with corresponding reductions.

^^ Lines 29, 95 and 103 also identified on Exhibit H with corresponding reductions. Line 95 also identified on Exhibit R without reduction.

^^^ Lines 68 and 181 also identified on Exhibit C with corresponding reductions.

Line 196 also identified on Exhibit M with a corresponding reduction.

Line 198 also identified on Exhibit F with corresponding reductions.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit E-3: Time Increments											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1^	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/13/2018	0.5	Call w/ J.Jacobson re: review process training.	\$197.50	0.0	\$0.00
2.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/13/2018	0.5	Review summary and completeness review for Autoridad de Energia Electrica.	\$197.50	0.5	\$197.50
3.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/13/2018	2.5	Prepare summary and completeness review for Autoridad de Energia Electrica.	\$987.50	2.5	\$987.50
4.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/27/2018	0.3	Update consent letter tracker.	\$118.50	0.3	\$118.50
5.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/27/2018	0.4	Send FI access letters.	\$158.00	0.4	\$158.00
6.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/27/2018	2.3	Prepare FI access letters.	\$908.50	2.3	\$908.50
7.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	0.3	Discuss FI email processes for FI requests w/ K.Lattner, B. Lindquist.	\$118.50	0.3	\$118.50
8.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	0.6	Discuss Team Connect processes for FI requests w/ C.Caroline, B. Lindquist.	\$237.00	0.6	\$237.00
9.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	0.7	Send FI access letters.	\$276.50	0.7	\$276.50
10.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	0.7	Various correspondence w/ E. Hornung re: FI letters.	\$276.50	0.7	\$276.50
11.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	1.6	Review draft FI access letters.	\$632.00	1.6	\$632.00
12.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	11/28/2018	2.0	Review FI consent and access letters and distribute to relevant FIs	\$790.00	2.0	\$790.00
13.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/29/2018	2.0	Performing AH letter completeness preliminary review	\$790.00	2.0	\$790.00
14.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/30/2018	2.0	Performing AH letter completeness preliminary review for Autoridad de Desperdicios Solidos.	\$790.00	2.0	\$790.00
15.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	11/30/2018	2.0	Performing AH letter completeness preliminary review for Autoridad de Tierras de Puerto Rico.	\$790.00	2.0	\$790.00
16.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	12/2/2018	2.9	Review Salud Correccional.	\$1,145.50	2.9	\$1,145.50
17.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	12/3/2018	2.1	Review Cuerpo de Bomberos.	\$829.50	2.1	\$829.50
18.	Senior Associate	Hudson, Tremain	\$395	201	Account Holder Requests	12/10/2018	2.0	Review bank statements for AHs.	\$790.00	2.0	\$790.00
19.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	12/14/2018	0.3	Discuss consent letters review w/ E. Hornung.	\$118.50	0.3	\$118.50
20.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	12/14/2018	1.0	Update Process Review Tracker.	\$395.00	1.0	\$395.00
21.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	12/14/2018	1.1	Prepare FI letters for AHs.	\$434.50	1.1	\$434.50
22.	Senior Associate	Hudson, Tremain	\$395	202	Financial Institution Requests	12/17/2018	2.9	Prepare and review access letters.	\$1,145.50	2.9	\$1,145.50
23.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	1/14/2019	2.0	Review new information ahead of meeting with Autoridad de Energia Electrica.	\$790.00	2.0	\$790.00
24.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	1/16/2019	0.5	Call w/ N. Ledwidge re: status update for Autoridad de Energia Electrica.	\$197.50	0.5	\$197.50
25.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	1/17/2019	2.0	Review new information ahead of meeting with Autoridad de Desperdicios Solidos.	\$790.00	2.0	\$790.00
26.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	1/22/2019	1.5	Review new information ahead of meeting with Autoridad de Tierras.	\$592.50	1.5	\$592.50
27.	Senior Associate	Hudson, Tremain	\$395	601	Priority AH Review Process	1/29/2019	2.0	Perform QC of TC AH balances for Autoridad para el Financiamiento de la Vivienda.	\$790.00	2.0	\$790.00
Task Totals							38.7		\$15,286.50	38.2	\$15,089.00
Reduction:										38.2	\$2,263.35
15%											

^ Line 1 also identified on Exhibit K-1 with a corresponding reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit F: Double-Billed Time Entries											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$45.00	0.0	\$0.00
2***	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$85.00	0.2	\$85.00
3.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.2	T/c w/ C. Cieciura re: case status.	\$85.00	0.0	\$0.00
4.	Managing Director	Feltman, James	\$650	998	Case Administration	11/26/2018	3.5	Travel from SJU > MIA.	\$2,275.00	0.0	\$0.00
5.	Managing Director	Feltman, James	\$650	998	Case Administration	11/27/2018	3.0	Travel from SJU > MIA.	\$1,950.00	3.0	\$975.00
6.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.0	\$0.00
7^^	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.5	\$112.50
8.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/29/2018	0.6	Email correspondence with D. Patino re AH reviews.	\$330.00	0.0	\$0.00
9.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/29/2018	0.6	Email correspondence with D. Patino re AH reviews.	\$330.00	0.6	\$330.00
10.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	11/30/2018	2.5	Conduct preliminary review of Tribunal General de Justicia (62 accounts)	\$1,062.50	2.5	\$1,062.50
11.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	11/30/2018	2.8	Conduct preliminary review of Tribunal General de Justicia (65 accounts)	\$1,190.00	0.0	\$0.00
12*	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/7/2018	1.1	Internal Call with A. Gittleman, J. Feltman, E. Hornung, C. Caroline .	\$605.00	1.1	\$605.00
13.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$275.00	0.0	\$0.00
14.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with N. Ledwidge, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.0	\$0.00
15^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	0.3	Prepare agenda ahead of internal call.	\$195.00	0.3	\$195.00
16.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	1.2	Prepare agenda ahead of internal call.	\$780.00	0.0	\$0.00
17.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	12/24/2018	1.2	Review Administracion de Compensaciones por Accidentes de Automoviles.	\$270.00	1.2	\$270.00
18.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	12/24/2018	1.5	Review Administracion de Compensaciones por Accidentes de Automoviles.	\$337.50	0.0	\$0.00
19.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, J. Jacobson, E. Hornung.	\$275.00	0.0	\$0.00
20*	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/2/2019	0.5	Internal Call with AG, NL, KL, EH	\$275.00	0.5	\$275.00
21.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/7/2019	1.0	Call with J. Jacobson, N. Ledwidge, Z. Saeed re: AH Reviews.	\$550.00	0.0	\$0.00
22*	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/7/2019	1.0	Call with J. Jacobson, N. Ledwidge, Z. Saeed re: AH Reviews.	\$550.00	1.0	\$550.00
23.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.0	\$0.00
24*	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.8	\$440.00
25.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with N. Ledwidge, Z. Saeed, J. Jacobson.	\$165.00	0.0	\$0.00
26*	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/9/2019	0.3	Status call re: UPR with N. Ledwidge, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
27.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.4	Call w/ D. Tocci on DP progress update.	\$220.00	0.0	\$0.00
28.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.4	Call with D. Tocci on weekly update re FI process	\$220.00	0.4	\$220.00
29.	Senior Associate	Tocci, Dom	\$395.00	999	Case Status & Strategy	1/10/2019	0.4	Call w/ K.Lattner on DP progress update.	\$158.00	0.0	\$0.00
30.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson re: Weekly update email.	\$275.00	0.0	\$0.00
31.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson on weekly email	\$275.00	0.5	\$275.00
32.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	2.2	Review FOMB inbox for responses received through 1/22.	\$495.00	0.0	\$0.00
33.	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/22/2019	2.9	Review FOMB inbox for information received through 1/22.	\$652.50	2.9	\$652.50
Task Totals							33.4		\$15,520.50	15.8	\$6,212.50
Reduction:										15.8	\$6,212.50
100%											

^ Line 15 also identified on Exhibit E-2 without reduction.

^^ Line 7 also identified on Exhibit H without reduction.

* Lines 12, 20, 22, 24 and 26 also identified on Exhibit P without reduction.

** Line 6 also identified on Exhibit I-1 with a corresponding reduction.

*** Line 2 also identified on Exhibit G without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit G: Meetings and Communications with Self											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/8/2018	1.0	Call w/ FOMB, C. Cieciura to discuss TeamConnect functionality.	\$225.00	1.0	\$225.00
2.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.5	Mtg. w/ A. Gittleman re: workstreams/roadblocks	\$325.00	0.5	\$325.00
3*	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$85.00	0.0	\$0.00
4.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/2/2018	1.2	Discuss design suggestions for new audit rules for object categories w/ H. Houser.	\$510.00	1.2	\$510.00
5.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/27/2018	1.7	Discuss current requirements w/ H. Houser.	\$722.50	1.7	\$722.50
6.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/16/2019	0.2	Call with K. Lattner to discuss AH status.	\$110.00	0.2	\$110.00
7.	Analyst	Lindquist, Brad	\$225	202	Financial Institution Requests	11/28/2018	0.5	Discuss FI letter tracker on t/c w/ B. Lindquist, T. Hudson.	\$112.50	0.5	\$112.50
Task Totals							5.3		\$2,090.00	5.1	\$2,005.00
Reduction: 10%										0.5	\$200.50

* Line 3 also identified on Exhibit F with a corresponding reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit H: Breakfast Meetings and Working Meals											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, A. Gittleman.	\$650.00	1.0	\$650.00
2^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	1.0	Working lunch w/ E. Trigo, P. Ramirez, J. Feltman.	\$650.00	1.0	\$650.00
3.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/13/2018	0.5	Working breakfast w/ E. Hornung.	\$112.50	0.5	\$112.50
4.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/13/2018	0.5	Working breakfast w/ C. Cieciura.	\$212.50	0.5	\$212.50
5.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/13/2018	0.5	Working lunch w/ E. Hornung, K. Williamson.	\$112.50	0.5	\$112.50
6.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/13/2018	0.5	Working lunch w/ C. Cieciura, K. Williamson.	\$212.50	0.5	\$212.50
7.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/14/2018	1.5	Working breakfast w/ E. Hornung.	\$337.50	1.5	\$337.50
8.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/14/2018	0.5	Working breakfast w/ C. Cieciura.	\$212.50	0.5	\$212.50
9.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/16/2018	0.8	Working breakfast w/ A. Gittleman, C. Cieciura.	\$340.00	0.8	\$340.00
10.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.5	\$112.50
11^	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	0.5	Breakfast mtg. w/ A. Gittleman, E. Hornung.	\$112.50	0.0	\$0.00
12^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.7	Breakfast mtg. w/ E. Hornung, C. Cieciura.	\$455.00	0.7	\$455.00
13.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/27/2018	0.7	Breakfast mtg. w/ A. Gittleman, C. Cieciura.	\$297.50	0.7	\$297.50
14^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.3	Breakfast mtg. w/ E. Hornung, C. Cieciura.	\$195.00	0.3	\$195.00
15.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/28/2018	0.3	Breakfast mtg. w/ A. Gittleman, C. Cieciura.	\$127.50	0.3	\$127.50
16*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.6	Working lunch with K. Lattner.	\$390.00	0.6	\$390.00
17.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/3/2018	0.6	Working lunch with J. Feltman	\$330.00	0.6	\$330.00
Task Totals							11.0		\$4,860.00	10.5	\$4,747.50
Reduction: 100%										10.5	\$4,747.50

^ Line 11 also identified on Exhibit F with a corresponding reduction.

^^ Lines 2, 12 and 14 also identified on Exhibit E-2 without reduction.

* Lines 1 and 16 also identified on Exhibit E-1 without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit I-1: Non-Working Travel											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1^	Analyst	Cappelli, Alexander	\$225	998	Case Administration	1/22/2019	0.5	Travel to/from office re: overtime QC task.	\$112.50	0.0	\$0.00
2.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/12/2018	6.0	Travel from Chicago to San Juan.	\$1,350.00	6.0	\$1,350.00
3.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/16/2018	6.0	Travel from San Juan to Chicago.	\$1,350.00	6.0	\$1,350.00
4.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/26/2018	7.0	Travel from ORD to SJU.	\$1,575.00	7.0	\$1,575.00
5.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/30/2018	7.0	Travel from SJU to ORD.	\$1,575.00	7.0	\$1,575.00
6.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	12/3/2018	7.5	Travel from ORD > SJU	\$1,687.50	7.5	\$1,687.50
7.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	12/6/2018	7.0	Travel from SJU > ORD	\$1,575.00	7.0	\$1,575.00
8.	Managing Director	Feltman, James	\$650	998	Case Administration	11/2/2018	3.5	Travel to MIA from San Juan FOMB meetings.	\$2,275.00	3.5	\$2,275.00
9.	Managing Director	Feltman, James	\$650	998	Case Administration	11/6/2018	0.2	Travel to FOMB office.	\$130.00	0.2	\$130.00
10.	Managing Director	Feltman, James	\$650	998	Case Administration	11/6/2018	3.5	Travel from MIA to San Juan for meetings.	\$2,275.00	3.5	\$2,275.00
11.	Managing Director	Feltman, James	\$650	998	Case Administration	11/8/2018	2.5	Travel from SJU > MIA.	\$1,625.00	2.5	\$1,625.00
12.	Managing Director	Feltman, James	\$650	998	Case Administration	11/26/2018	3.5	Travel from SJU > MIA.	\$2,275.00	3.5	\$2,275.00
13**	Managing Director	Feltman, James	\$650	998	Case Administration	11/27/2018	3.0	Travel from SJU > MIA.	\$1,950.00	3.0	\$1,950.00
14.	Managing Director	Feltman, James	\$650	998	Case Administration	11/30/2018	3.5	Travel Sju > MIA	\$2,275.00	3.5	\$2,275.00
15.	Managing Director	Feltman, James	\$650	998	Case Administration	12/2/2018	3.0	Travel from MIA > SJU	\$1,950.00	3.0	\$1,950.00
16.	Managing Director	Feltman, James	\$650	998	Case Administration	12/3/2018	0.5	Travel from office to AAFAF.	\$325.00	0.5	\$325.00
17.	Managing Director	Feltman, James	\$650	998	Case Administration	12/3/2018	0.5	Travel to office from AAFAF.	\$325.00	0.5	\$325.00
18.	Managing Director	Feltman, James	\$650	998	Case Administration	12/5/2018	4.5	Travel from SJU > MIA	\$2,925.00	4.5	\$2,925.00
19.	Managing Director	Feltman, James	\$650	998	Case Administration	12/9/2018	3.0	Travel from MIA > SJU	\$1,950.00	3.0	\$1,950.00
20.	Managing Director	Feltman, James	\$650	998	Case Administration	12/13/2018	4.5	Travel from SJU > NYC	\$2,925.00	4.5	\$2,925.00
21.	Managing Director	Feltman, James	\$650	998	Case Administration	1/2/2019	3.5	Travel from MIA > SJU.	\$2,275.00	3.5	\$2,275.00
22.	Managing Director	Feltman, James	\$650	998	Case Administration	1/4/2019	3.5	Travel from SJU > MIA.	\$2,275.00	3.5	\$2,275.00
23.	Managing Director	Feltman, James	\$650	998	Case Administration	1/14/2019	3.0	Travel from MIA > SJU.	\$1,950.00	3.0	\$1,950.00
24.	Managing Director	Feltman, James	\$650	998	Case Administration	1/17/2019	4.0	Travel from SJU > NYC.	\$2,600.00	4.0	\$2,600.00
25.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/5/2018	4.6	Travel to PR for meeting with FOMB.	\$2,990.00	4.6	\$2,990.00
26.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/7/2018	4.0	Travel from SJU > NYC.	\$2,600.00	4.0	\$2,600.00
27.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/14/2018	4.0	Travel from NYC > SJU.	\$2,600.00	4.0	\$2,600.00
28.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/16/2018	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$3,250.00
29.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/26/2018	4.0	Travel from NYC > SJU.	\$2,600.00	4.0	\$2,600.00
30.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/28/2018	4.0	Travel back from PR.	\$2,600.00	4.0	\$2,600.00
31.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/4/2018	4.0	Travel from NYC > SJU	\$2,600.00	4.0	\$2,600.00
32.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/6/2018	4.0	Travel from SJU > NYC	\$2,600.00	4.0	\$2,600.00
33.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/10/2018	5.0	Travel from NYC > SJU	\$3,250.00	5.0	\$3,250.00
34.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	12/12/2018	5.0	Travel from SJU > NYC	\$3,250.00	5.0	\$3,250.00
35.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/8/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$3,250.00
36.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/10/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$3,250.00
37.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/23/2019	5.0	Travel from NYC > SJU.	\$3,250.00	5.0	\$3,250.00
38.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/25/2019	5.0	Travel from SJU > NYC.	\$3,250.00	5.0	\$3,250.00
39.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	1/29/2019	6.0	Travel from NYC > SJU.	\$3,900.00	6.0	\$3,900.00
40.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/12/2018	6.0	Travel from CVG > SJU.	\$2,550.00	6.0	\$2,550.00
41.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/14/2018	0.3	Working travel to hotel w/ E. Arroyo.	\$127.50	0.3	\$127.50
42.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/17/2018	6.0	Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00
43.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/26/2018	6.0	Travel from CVG to SJU.	\$2,550.00	6.0	\$2,550.00
44.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/30/2018	6.0	Travel SJU > CVG	\$2,550.00	6.0	\$2,550.00
45.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/17/2018	6.0	Travel from NYC > ATL > SJU.	\$2,550.00	6.0	\$2,550.00
46.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/18/2018	0.3	Travel to AAFAF meeting w/ N. Ledwidge.	\$127.50	0.3	\$127.50
47.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/18/2018	0.3	Travel from AAFAF meeting w/ N. Ledwidge.	\$127.50	0.3	\$127.50
48.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/20/2018	6.0	Travel from Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit I-1: Non-Working Travel											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
49.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/1/2019	6.0	Travel from CVG > SJU.	\$2,550.00	6.0	\$2,550.00
50.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/4/2019	6.0	Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00
51.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/4/2019	0.5	Travel to/from mtg. w/ Scotiabank, J. Jacobson.	\$212.50	0.5	\$212.50
52.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/20/2019	6.0	Travel from CVG > SJU.	\$2,550.00	6.0	\$2,550.00
53.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/24/2019	6.0	Travel from SJU > CVG.	\$2,550.00	6.0	\$2,550.00
54^^	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	12/10/2018	6.0	Travel from EWR > ORD	\$1,350.00	0.0	\$0.00
55^^	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	12/12/2018	5.3	Travel from ORD > EWR	\$1,192.50	0.0	\$0.00
56.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	1/1/2019	9.0	Travel from EWR > SJU.	\$2,025.00	9.0	\$2,025.00
57.	Analyst	Jacobson, Jennifer L.	\$225	202	Financial Institution Requests	1/4/2019	0.5	Travel to/from mtg. w/ Scotiabank, E. Hornung.	\$112.50	0.5	\$112.50
58.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	1/10/2019	0.9	Travel to/from UPR.	\$202.50	0.9	\$202.50
59.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	1/11/2019	7.8	Travel from SJU > EWR.	\$1,755.00	7.8	\$1,755.00
60.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	1/20/2019	6.5	Travel from EWR > SJU.	\$1,462.50	6.5	\$1,462.50
61.	Director	Lattner, Kathryn	\$550	998	Case Administration	12/2/2018	9.0	Travel from ORD > SJU	\$4,950.00	9.0	\$4,950.00
62.	Director	Lattner, Kathryn	\$550	998	Case Administration	12/6/2018	8.0	Travel from SJU > ORD	\$4,400.00	8.0	\$4,400.00
63.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/13/2019	10.7	Travel ORD<SJU	\$5,885.00	10.7	\$5,885.00
64.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/14/2019	0.8	Travel to/from GDB meeting.	\$440.00	0.8	\$440.00
65.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/15/2019	0.7	Travel to/from AH meeting with Comercio y Exportacion.	\$385.00	0.7	\$385.00
66.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/17/2019	10.0	Travel from SJU > NYC.	\$5,500.00	10.0	\$5,500.00
67.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/21/2019	8.0	Travel from ORD > SJU.	\$4,400.00	8.0	\$4,400.00
68.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/23/2019	0.9	Travel to/from PREPA.	\$495.00	0.9	\$495.00
69.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/24/2019	10.0	Travel from SJU > ORD.	\$5,500.00	10.0	\$5,500.00
70.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/27/2019	8.0	Travel from ORD > PHL.	\$4,400.00	8.0	\$4,400.00
71.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/28/2019	7.6	Travel from PHL > SJU.	\$4,180.00	7.6	\$4,180.00
72.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/10/2018	4.0	Travel from NYC > SJU	\$2,200.00	4.0	\$2,200.00
73.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/14/2018	4.0	Travel from NYC > SJU	\$2,200.00	4.0	\$2,200.00
74.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/17/2018	4.0	Travel from SJU > NYC	\$2,200.00	4.0	\$2,200.00
75.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/18/2018	0.3	Travel to AAFAF meeting w/ E. Hornung.	\$165.00	0.3	\$165.00
76.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/18/2018	0.3	Travel from AAFAF meeting w/ E. Hornung.	\$165.00	0.3	\$165.00
77.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/20/2018	4.0	Travel from SJU > NYC	\$2,200.00	4.0	\$2,200.00
78.	Director	Ledwidge, Niall	\$550	998	Case Administration	1/7/2019	4.0	NYC > SJU / Document review	\$2,200.00	4.0	\$2,200.00
79.	Director	Ledwidge, Niall	\$550	998	Case Administration	1/18/2019	4.0	Travel from SJU > NYC.	\$2,200.00	4.0	\$2,200.00
80.	Director	Ledwidge, Niall	\$550	998	Case Administration	1/28/2019	4.0	Travel from NYC > SJU.	\$2,200.00	4.0	\$2,200.00
81.	Director	Saeed, Zain	\$550	998	Case Administration	1/21/2019	4.1	Travel from EWR > SJU.	\$2,255.00	4.1	\$2,255.00
82.	Director	Saeed, Zain	\$550	998	Case Administration	1/25/2019	4.1	Travel from SJU > EWR.	\$2,255.00	4.1	\$2,255.00
83.	Director	Saeed, Zain	\$550	998	Case Administration	1/28/2019	4.5	Travel from EWR > SJU.	\$2,475.00	4.5	\$2,475.00
84.	Senior Associate	Tocci, Dom	\$395	998	Case Administration	1/6/2019	6.9	Travel from NYC > SJU.	\$2,725.50	6.9	\$2,725.50
85.	Senior Associate	Tocci, Dom	\$395	998	Case Administration	1/11/2019	8.2	Travel from SJU > NYC.	\$3,239.00	8.2	\$3,239.00

Task Totals					387.8		\$190,179.50	376.0	\$187,524.50
Reduction:								188.0	\$93,762.25
50%									

* Lines 8-24 also identified on Exhibit E-1 with corresponding reductions. Lines 25-39 also identified on Exhibit E-2 with corresponding reductions.

** Line 13 also identified on Exhibit F with a corresponding reduction.

^ Line 1 also identified on Exhibit I-3 with a corresponding reduction.

^^ Lines 54-55 also identified on Exhibit K-1 with corresponding reductions.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit I-2: Travel Necessity												
Timekeeper Detail				Billing Detail							Questioned Time Entries	
Row Number*	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Comments	Hours	Amount
1.	Managing Director	Feltman, James	\$650	998	Case Administration	12/13/2018	4.5	Travel from SJU > NYC	\$2,925.00	Why NYC?	4.5	\$2,925.00
2.	Managing Director	Feltman, James	\$650	998	Case Administration	1/2/2019	3.5	Travel from MIA > SJU.	\$2,275.00	Explanation of necessity	3.5	\$2,275.00
3.	Managing Director	Feltman, James	\$650	998	Case Administration	1/4/2019	3.5	Travel from SJU > MIA.	\$2,275.00		3.5	\$2,275.00
4.	Managing Director	Feltman, James	\$650	998	Case Administration	1/17/2019	4.0	Travel from SJU > NYC.	\$2,600.00	Why NYC?	4.0	\$2,600.00
5.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/17/2018	6.0	Travel from NYC > ATL > SJU.	\$2,550.00	Confirm home office location	6.0	\$2,550.00
6.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/20/2019	6.0	Travel from CVG > SJU.	\$2,550.00	Explanation of necessity	6.0	\$2,550.00
7.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/24/2019	6.0	Travel from SJU > CVG.	\$2,550.00		6.0	\$2,550.00
8.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/1/2019	9.0	Travel from EWR > SJU.	\$2,025.00	Necessary to be in Puerto Rico for entire duration?	0.0	\$0.00
9.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/11/2019	7.8	Travel from SJU > EWR.	\$1,755.00		0.0	\$0.00
10.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/20/2019	6.5	Travel from EWR > SJU.	\$1,462.50	Necessary to be in Puerto Rico through end of month?	0.0	\$0.00
11.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/17/2019	10.0	Travel from SJU > NYC.	\$5,500.00	Why NYC?	10.0	\$5,500.00
12.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/27/2019	8.0	Travel from ORD > PHL.	\$4,400.00	Why Philadelphia?	8.0	\$4,400.00
13.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/28/2019	7.6	Travel from PHL > SJU.	\$4,180.00		7.6	\$4,180.00
14.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/10/2018	4.0	Travel from NYC > SJU	\$2,200.00	Necessary to be in Puerto Rico for entire duration?	0.0	\$0.00
15.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/14/2018	4.0	Travel from NYC > SJU	\$2,200.00		0.0	\$0.00
16.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/17/2018	4.0	Travel from SJU > NYC	\$2,200.00	Necessary to be in Puerto Rico for entire duration?	0.0	\$0.00
17.	Director	Ledwidge, Niall	\$550	998	Case Administration	12/20/2018	4.0	Travel from SJU > NYC	\$2,200.00		0.0	\$0.00
18.	Director	Saeed, Zain	\$550	998	Case Administration	1/21/2019	4.1	Travel from EWR > SJU.	\$2,255.00	Necessary to be in Puerto Rico for entire duration?	0.0	\$0.00
19.	Director	Saeed, Zain	\$550	998	Case Administration	1/25/2019	4.1	Travel from SJU > EWR.	\$2,255.00		0.0	\$0.00
20.	Senior Associate	Tocci, Dom	\$395	998	Case Administration	1/6/2019	6.9	Travel from NYC > SJU.	\$2,725.50	Necessary to be in Puerto Rico for entire duration?	0.0	\$0.00
21.	Senior Associate	Tocci, Dom	\$395	998	Case Administration	1/11/2019	8.2	Travel from SJU > NYC.	\$3,239.00		0.0	\$0.00
Task Totals							121.7		\$56,322.00		59.1	\$31,805.00
Reduction: 100%											29.6	\$15,902.50

* Lines also identified on Exhibit I-1 with corresponding reductions.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit I-3: Overtime Travel											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1^	Analyst	Cappelli, Alexander	\$225	998	Case Administration	1/22/2019	0.5	Travel to/from office re: overtime QC task.	\$112.50	0.5	\$112.50

Task Totals						0.5			\$112.50	0.5	\$112.50
Reduction: 100%										0.5	\$112.50

^ Line 1 also identified on Exhibit I-1 without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit J: Transitory Timekeepers											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Albano, Juliana	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	1.7	Perform QC of Hacienda schedule (cont'd).	\$382.50	1.7	\$382.50
2.	Analyst	Albano, Juliana	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	2.2	Perform QC of AAFAF schedule.	\$495.00	2.2	\$495.00
3.	Analyst	Albano, Juliana	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	2.6	Perform QC of Hacienda schedule.	\$585.00	2.6	\$585.00
4.	Analyst	Albano, Juliana	\$225	601	Priority AH Review Process	1/22/2019	0.4	Perform QC of AH response templates with FI marked BDE.	\$90.00	0.4	\$90.00
5.	Analyst	Albano, Juliana	\$225	205	Discrepancy and Incompleteness Identification	1/28/2019	2.2	Perform QC of FI statements for BNY.	\$495.00	2.2	\$495.00
6.	Analyst	Albano, Juliana	\$225	205	Discrepancy and Incompleteness Identification	1/28/2019	2.7	Perform QC of FI Account Statements Index.	\$607.50	2.7	\$607.50
7.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/3/2018	0.9	Meet with J.Jacobson to discuss Process Summary and Completeness Review process.	\$382.50	0.9	\$382.50
8.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/3/2018	2.9	Review Junta de Calidad Ambiental.	\$1,232.50	2.9	\$1,232.50
9.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/4/2018	0.9	Meet with J.Jacobson to discuss Process Summary and Completeness Review process (cont'd).	\$382.50	0.9	\$382.50
10.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/4/2018	2.8	Review Corporacion de Centro de Bellas Artes.	\$1,190.00	2.8	\$1,190.00
11.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/18/2018	2.5	Review Loteria Tradicional.	\$1,062.50	2.5	\$1,062.50
12.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/19/2018	1.3	Review Junta Apelacion sobre Construcciones y Lotificaciones.	\$552.50	1.3	\$552.50
13.	Vice President	Cristantiello, Joseph	\$425	601	Priority AH Review Process	12/20/2018	1.3	Review Junta Apelacion sobre Construcciones y Lotificaciones (cont'd).	\$552.50	1.3	\$552.50
14^	Senior Associate	Dover, Austin	\$395	203	Master Database Development	1/31/2019	2.0	Convert a bank statement from txt file into an excel format.	\$790.00	2.0	\$790.00
15.	Senior Associate	Furman, David	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	0.7	Perform QC of FI statements for Invesco.	\$276.50	0.7	\$276.50
16.	Senior Associate	Furman, David	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	1.2	Perform QC of FI statements for Northern Trust.	\$474.00	1.2	\$474.00
17.	Senior Associate	Furman, David	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	1.4	Perform QC of FI statements for Oriental Bank.	\$553.00	1.4	\$553.00
18.	Vice President	Jacobs, Debra	\$425	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$255.00	0.6	\$255.00
19.	Vice President	Jacobs, Debra	\$425	801	TeamConnect Database Maintenance & Development	11/9/2018	0.5	Participate in Team Connect demo for review process.	\$212.50	0.5	\$212.50
20^^	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ J. Feltman, A. Gittleman.	\$325.00	0.5	\$325.00
21.	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	11/16/2018	1.0	Discuss Addendum #3 w/ J. Feltman, A. Gittleman.	\$650.00	1.0	\$650.00
22.	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	12/4/2018	0.5	Call re: Addendum # 3 w/ E. Forman, J. Feltman, A. Gittleman.	\$325.00	0.5	\$325.00
23^^^	Managing Director	Jenkins, Carl	\$650	501	Draft Report	1/17/2019	1.5	Work on expert report/disclosure. Review drafts discussions with R. Levy.	\$975.00	1.5	\$975.00
24.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/2/2018	2.0	System configuration updates	\$450.00	2.0	\$450.00
25.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/5/2018	1.5	System configuration.	\$337.50	1.5	\$337.50
26.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/8/2018	1.5	system configuration	\$337.50	1.5	\$337.50
27.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/9/2018	2.0	System configuration	\$450.00	2.0	\$450.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit J: Transitory Timekeepers											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
28.	Analyst	McPherson, Deborah	\$225	203	Master Database Development	11/15/2018	1.0	System configuration	\$225.00	1.0	\$225.00
29^^	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/28/2018	1.0	Review training materials for configuration.	\$225.00	1.0	\$225.00
30.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	12/4/2018	1.0	Update system configuration.	\$225.00	1.0	\$225.00
31.	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	12/6/2018	2.5	Update system configuration (cont'd).	\$562.50	2.5	\$562.50
32.	Senior Associate	Zuberi, Maliha	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	2.2	Perform QC of FI statements for BNY Mellon (cont'd).	\$869.00	2.2	\$869.00
33.	Senior Associate	Zuberi, Maliha	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	1.7	Perform QC of FI statements for Santander.	\$671.50	1.7	\$671.50
34.	Senior Associate	Zuberi, Maliha	\$395	205	Discrepancy and Incompleteness Identification	1/22/2019	2.1	Perform QC of FI statements for BNY Mellon.	\$829.50	2.1	\$829.50
Task Totals							52.8		\$18,028.50	52.8	\$18,028.50
Reduction: 100%										52.8	\$18,028.50

^ Line 14 also identified on Exhibit L without reduction.

^^ Line 29 also identified on Exhibit K-1 without reduction. Lines 18 and 20 also identified on Exhibit P without reduction.

^^^ Line 23 also identified on Exhibits N and O without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit K-1: Training and Role Transition											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1^^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.3	Review of workflows and continue to train and update database matters.	\$845.00	1.3	\$845.00
2^^	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	11/12/2018	1.0	Process Summary and Completeness Review for Compania de Turismo / Train B.Lindquist	\$225.00	1.0	\$225.00
3.	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/13/2018	0.2	Discuss review process w/ J. Jacobson.	\$85.00	0.2	\$85.00
4^	Senior Associate	Hudson, Tremaine	\$395	601	Priority AH Review Process	11/13/2018	0.5	Call w/ J.Jacobson re: review process training.	\$197.50	0.5	\$197.50
5.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	11/13/2018	0.5	Call w/ T. Hudson re: review process training.	\$112.50	0.5	\$112.50
6.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/22/2018	2.8	Review onboarding documents provided by Kate Lattner	\$1,540.00	2.8	\$1,540.00
7.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/27/2018	1.1	Discuss review process on t/c w/ K. Lattner, E. Hornung, N. Ledwidge.	\$247.50	1.1	\$247.50
8.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	11/27/2018	1.2	Call between J.Jacobson and J.Kanto RE: training for Review Process	\$270.00	1.2	\$270.00
9.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	11/27/2018	0.5	Onboarding WebEx Meeting part 2 - Introduction to the PAH Review Process	\$112.50	0.5	\$112.50
10.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	11/27/2018	0.8	Review introductory documents to review process.	\$180.00	0.8	\$180.00
11.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/27/2018	2.6	Onboarding calls with N. Ledwidge and review team on review process	\$1,430.00	2.6	\$1,430.00
12.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/27/2018	1.0	Training Call re Team Connect and review Process	\$550.00	1.0	\$550.00
13.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/27/2018	1.0	2nd Training Call re Team Connect and review Process	\$550.00	1.0	\$550.00
14^^	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/28/2018	0.2	Meeting w/ N. Ledwidge to approve new reviewers.	\$130.00	0.2	\$130.00
15.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	11/28/2018	0.4	Discuss review process training w/ J. Kanto.	\$90.00	0.4	\$90.00
16.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	11/28/2018	0.4	Discuss review process training w/ J. Jacobson.	\$90.00	0.4	\$90.00
17.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/28/2018	0.3	Prepare training onboarding for new internal staff.	\$165.00	0.3	\$165.00
18.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/28/2018	0.8	Draft memo to potential reviewers re: review practices and capacity.	\$440.00	0.8	\$440.00
19.	Director	Ledwidge, Niall	\$550	998	Case Administration	11/28/2018	1.4	Assess team capacity and efficiency.	\$770.00	1.4	\$770.00
20***	Director	Ledwidge, Niall	\$550	998	Case Administration	11/28/2018	1.8	Various emails and calls re: staffing.	\$990.00	1.8	\$990.00
21.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/28/2018	0.3	Prepare training onboarding for new internal staff.	\$165.00	0.3	\$165.00
22.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/28/2018	0.8	Draft memo to potential reviewers re: review practices and capacity.	\$440.00	0.8	\$440.00
23**	Analyst	McPherson, Deborah	\$225	801	TeamConnect Database Maintenance & Development	11/28/2018	1.0	Review training materials for configuration.	\$225.00	0.0	\$0.00
24.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/29/2018	0.8	Conduct review training with D&P review team.	\$180.00	0.8	\$180.00
25.	Senior Associate	Damodaran, Brendan	\$395	999	Case Status & Strategy	11/29/2018	0.8	Discussed Project Overview/TeamConnect on Onboarding Call	\$316.00	0.8	\$316.00
26.	Vice President	Ennis, Helen	\$425	999	Case Status & Strategy	11/29/2018	0.8	Initial meeting with team, N Ledwidge and C Cieciura explaining project and Team Connect.	\$340.00	0.8	\$340.00
27.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/29/2018	1.0	Training call for new reviewers with C. Cieciura	\$550.00	1.0	\$550.00
28.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/29/2018	0.2	Meeting w/ A. Gittleman to approve new reviewers.	\$110.00	0.2	\$110.00
29.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/29/2018	2.3	Assigning AH Reviews to reviewers.	\$1,265.00	2.3	\$1,265.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit K-1: Training and Role Transition											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
30.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/4/2018	0.9	Continue training J. Cristantiello on "Process Summary and Completeness Review" process.	\$202.50	0.9	\$202.50
31.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/5/2018	0.4	Prepare and issue updated reviewer allocation and instructions on review process.	\$220.00	0.4	\$220.00
32.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	12/10/2018	2.1	Training w/ J. Jacobson re: transition.	\$472.50	2.1	\$472.50
33*	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/10/2018	6.0	Travel from EWR > ORD	\$1,350.00	6.0	\$1,350.00
34.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/10/2018	2.1	Training with C.Cieciura RE: Transition.	\$472.50	2.1	\$472.50
35.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	12/11/2018	0.3	Meeting w/ H. Houser, J. Jacobson re: role transition.	\$67.50	0.3	\$67.50
36.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/11/2018	1.7	Update TC requests needed.	\$382.50	1.7	\$382.50
37.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/11/2018	2.2	Call re: database updates required with H. Houser, J. Jacobson, A. Gittleman.	\$495.00	2.2	\$495.00
38.	Vice President	Houser, Harley	\$425	999	Case Status & Strategy	12/11/2018	0.3	Meeting w/ C. Cieciura, J. Jacobson re: role transition.	\$127.50	0.3	\$127.50
39.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/11/2018	0.3	Training with C.Cieciura RE: Introduction to Harley (LMC).	\$67.50	0.3	\$67.50
40.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	12/12/2018	0.6	Training with J. Jacobson RE: Global Directory.	\$135.00	0.6	\$135.00
41.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/12/2018	0.9	Run various TC searches w/ J. Jacobson.	\$202.50	0.9	\$202.50
42.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/12/2018	1.1	Review TC requirements.	\$247.50	1.1	\$247.50
43.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/12/2018	0.6	Training with C.Cieciura RE: Global Directory.	\$135.00	0.6	\$135.00
44*	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/12/2018	5.3	Travel from ORD > EWR	\$1,192.50	5.3	\$1,192.50
45.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	12/13/2018	0.9	Train J. Jacobson re: weekly status report emails.	\$202.50	0.9	\$202.50
46.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/13/2018	0.9	Train with C.Cieciura RE: Weekly Status Report Email.	\$202.50	0.9	\$202.50
47.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/14/2018	0.8	Introduction Meeting with new TeamConnect developer, J. Jacobson.	\$180.00	0.0	\$0.00
48***	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	12/14/2018	2.1	contractor on boarding.	\$892.50	2.1	\$892.50
49.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	12/14/2018	0.8	Introduction Meeting with new TeamConnect developer, C. Cieciura.	\$180.00	0.8	\$180.00
50.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	12/17/2018	1.9	Review and transition tasks to Kranium.	\$807.50	1.9	\$807.50
51.	Analyst	Jacobson, Jennifer L	\$225	203	Master Database Development	12/24/2018	0.3	General training/overview of TeamConnect database with B. Klyman.	\$67.50	0.3	\$67.50
52.	Senior Associate	Klyman, Basyah	\$395	999	Case Status & Strategy	12/24/2018	0.3	General training/overview of TeamConnect database with J. Jacobson.	\$118.50	0.3	\$118.50
53.	Analyst	Jacobson, Jennifer L	\$225	203	Master Database Development	12/26/2018	0.1	Training with B. Klyman, N. Patterson, J. Kanto to discuss QC of data input in TC.	\$22.50	0.1	\$22.50
54.	Analyst	Kanto, John	\$225	203	Master Database Development	12/26/2018	0.1	Training with B. Klyman, N. Patterson, J. Jacobson to discuss QC of data input in TC.	\$22.50	0.1	\$22.50
55.	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/26/2018	0.1	Training with N. Patterson, J. Kanto, J. Jacobson to discuss QC of data input in TC.	\$39.50	0.1	\$39.50
56.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/26/2018	0.1	Training with B. Klyman, J. Kanto, J. Jacobson to discuss QC of data input in TC.	\$42.50	0.1	\$42.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit K-1: Training and Role Transition											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
57.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	1/4/2019	1.3	Onboarding training call with Z. Saeed.	\$292.50	1.3	\$292.50
58.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	1/4/2019	2.3	Prepare training materials re: TC for Z. Saeed.	\$517.50	2.3	\$517.50
59.	Director	Lattner, Kathryn	\$550	998	Case Administration	1/4/2019	1.3	Onboard training call with Z. Saeed	\$715.00	1.3	\$715.00
60.	Director	Saeed, Zain	\$550	601	Priority AH Review Process	1/4/2019	1.3	Onboarding training call with J. Jacobson.	\$715.00	1.3	\$715.00
61.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/10/2019	0.5	Call with G. Macmaster, B. Klyman, J. Kanto re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50
62.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	1/10/2019	0.3	Prepare QC tracker ahead of TC training call.	\$67.50	0.3	\$67.50
63.	Analyst	Kanto, John	\$225	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, G. Macmaster, B. Klyman re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50
64.	Senior Associate	Klyman, Basyah	\$395	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, G. Macmaster, J. Kanto re: training on updating process tracker in TC.	\$197.50	0.5	\$197.50
65.	Analyst	Macmaster, Griffin	\$225	999	Case Status & Strategy	1/10/2019	0.5	Call with J. Jacobson, B. Klyman, J. Kanto re: training on updating process tracker in TC.	\$112.50	0.5	\$112.50
66.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with J. Jacobson.	\$170.00	0.4	\$170.00
67.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/11/2019	0.4	Fee Statement preparation training with E. Hornung.	\$90.00	0.4	\$90.00
68.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/14/2019	1.4	Instruct team to have AH reviews completed before meetings.	\$770.00	1.4	\$770.00
69***	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	1/15/2019	1.1	Prep for training with team to update data from doc QC.	\$247.50	1.1	\$247.50
70.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/24/2019	1.6	Oversee AH review process.	\$880.00	1.6	\$880.00
71***	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/29/2019	0.8	Instruct initial QC of AH in TC.	\$440.00	0.8	\$440.00
72.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/29/2019	1.7	Send instructions to team of initial reviewers for AH QC.	\$935.00	1.7	\$935.00
Task Totals							76.9		\$27,534.00	75.1	\$27,129.00
Reduction:										75.1	\$27,129.00
100%											

^ Line 4 also identified on Exhibit E-3 without reduction.

^^ Lines 1 and 14 also identified on Exhibit E-2 without reduction. Lines 1-2 also identified on Exhibit O without reduction

* Lines 33 and 44 also identified on Exhibit I-1 without reduction.

** Line 23 also identified on Exhibit J with a corresponding reduction.

*** Lines 20, 48, 69 and 71 also identified on Exhibit N without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit K-2: Transition Expenses							
	Timekeeper Detail		Billing Detail			Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Requested	Questioned
1*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Lunch	\$5.30	\$0.00
2*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Breakfast	\$9.54	\$0.00
3*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Dinner	\$25.06	\$0.00
4**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/10/2018	Taxi	\$8.25	\$0.00
5**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/10/2018	Uber	\$38.50	\$0.00
6**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/10/2018	Taxi	\$56.60	\$0.00
7.	Analyst	Jacobson, Jennifer L	Airfare	12/10/2018	RT EWR > ORD 12/10 - 12/12	\$759.91	\$759.91
8*	Analyst	Jacobson, Jennifer L	Meal	12/11/2018	Travel Lunch	\$3.40	\$0.00
9*	Analyst	Jacobson, Jennifer L	Meal	12/11/2018	Travel Dinner	\$20.64	\$0.00
10**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/11/2018	Uber	\$9.17	\$0.00
11**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/11/2018	Uber	\$10.90	\$0.00
12**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/12/2018	Uber	\$7.65	\$0.00
13**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/12/2018	Uber	\$59.19	\$0.00
14*	Analyst	Jacobson, Jennifer L	Meal	12/12/2018	Travel Dinner	\$20.00	\$0.00
15^	Analyst	Jacobson, Jennifer L	Lodging	12/12/2018	Hotel for Training 12/10 - 12/12	\$292.35	\$262.00
16**	Analyst	Jacobson, Jennifer L	Ground Transportation	12/13/2018	Taxi	\$98.00	\$0.00
Totals						\$1,424.46	\$1,021.91
Reduction:							
100%							\$1,021.91

* Lines 1-3, 8-9 and 14 also identified on Exhibit CC with corresponding reductions.

** Lines 4-6, 10-13 and 16 also identified on Exhibit EE with corresponding reductions.

^ Line 15 also identified on Exhibit BB with a corresponding reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit L: Administrative Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225	204	Request Follow Up	11/6/2018	1.4	Clean/format analysis of AH response tracker.	\$315.00	1.4	\$315.00
2^	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/7/2018	0.3	Call w/ E. Hornung re: logistics.	\$67.50	0.3	\$67.50
3.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/8/2018	0.3	Call w/ E. Hornung re: travel logistics to PR.	\$67.50	0.3	\$67.50
4.	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/12/2018	0.4	Plan travel logistics for week of 11/26 for team.	\$90.00	0.4	\$90.00
5*	Senior Associate	Dover, Austin	\$395	203	Master Database Development	1/31/2019	2.0	Convert a bank statement from txt file into an excel format.	\$790.00	0.0	\$0.00
6**	Managing Director	Feltman, James	\$650	998	Case Administration	12/17/2018	0.5	Schedule meetings and travel for January 2019.	\$325.00	0.5	\$325.00
7**	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	0.5	Follow up discussions/travel schedule with E. Fritz.	\$325.00	0.5	\$325.00
8^	Vice President	Hornung, Eric	\$425	998	Case Administration	11/7/2018	0.3	Call w/ C. Cieciura re: logistics.	\$127.50	0.3	\$127.50
9.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/8/2018	0.3	Call w/ C. Cieciura re: travel logistics to PR.	\$127.50	0.3	\$127.50
10.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/27/2018	1.1	Prep team travel organization and approvals.	\$467.50	1.1	\$467.50
11.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	2.6	Download time entries to incorporate into draft of November 2018 Fee Statement (cont'd).	\$1,105.00	2.6	\$1,105.00
12.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/12/2018	2.8	Download time entries to incorporate into draft of November 2018 Fee Statement.	\$1,190.00	2.8	\$1,190.00
13.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/18/2018	0.5	Retrieve and set up equipment for D&P team.	\$212.50	0.5	\$212.50
14.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/2/2019	0.5	Travel to/from OfficeMax for office supplies.	\$212.50	0.5	\$212.50
15.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/2/2019	1.1	Set up FOMB office for team work stations w/ J. Jacobson.	\$467.50	1.1	\$467.50
16.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/3/2019	0.3	Draft memo to team re: office equipment set up.	\$127.50	0.3	\$127.50
17.	Vice President	Hornung, Eric	\$425	998	Case Administration	1/3/2019	1.0	Set up FOMB office for team printer.	\$425.00	1.0	\$425.00
18^	Vice President	Hornung, Eric	\$425	998	Case Administration	1/8/2019	0.5	Various administrative tasks re: FOMB scheduling.	\$212.50	0.5	\$212.50
19.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	12/26/2018	1.0	Relocate files to Global Directory.	\$225.00	1.0	\$225.00
20.	Analyst	Jacobson, Jennifer L	\$225	998	Case Administration	1/2/2019	1.1	Set up FOMB office for team work stations w/ E. Hornung.	\$247.50	1.1	\$247.50
21.	Analyst	Jacobson, Jennifer L	\$225	997	Fee Statement & Application Preparation	1/16/2019	0.3	Insert declaration page into fee November and December statements.	\$67.50	0.3	\$67.50
22.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/18/2019	0.3	Email/call with N. Ledwidge re: schedules and travel.	\$67.50	0.3	\$67.50
23.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/18/2019	0.3	Email/call with J. Jacobson re: schedules and travel.	\$165.00	0.3	\$165.00
24**	Senior Associate	Tocci, Dom	\$395	999	Case Status & Strategy	12/4/2018	2.9	Transcribe and summarize in correspondence to A. Gittleman and J. Feltman.	\$1,145.50	2.9	\$1,145.50
Task Totals							22.3		\$8,573.00	20.3	\$7,783.00
Reduction:										20.3	\$7,783.00
100%											

* Line 5 also identified on Exhibit J with a corresponding reduction.

** Lines 6-7 also identified on Exhibit E-1 without reduction. Lines 7 and 24 also identified on Exhibit O without reduction. Line 24 also identified on Exhibit N without reduction.

^ Lines 2, 8 and 18 also identified on Exhibit N without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit M: Analyst Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1^	Senior Associate	Damodaran, Brendan	\$395	601	Priority AH Review Process	1/23/2019	2.1	Create index and check balances of bank statements for PRHFA.	\$829.50	2.1	\$829.50
2.	Senior Associate	Damodaran, Brendan	\$395	203	Master Database Development	1/25/2019	1.7	Create index of Banco Popular FI files (cont'd).	\$671.50	1.7	\$671.50
3.	Senior Associate	Damodaran, Brendan	\$395	203	Master Database Development	1/25/2019	2.8	Create index of Banco Popular FI files.	\$1,106.00	2.8	\$1,106.00
4.	Senior Associate	Damodaran, Brendan	\$395	203	Master Database Development	1/28/2019	2.6	Create index of FI Account Statements (cont'd).	\$1,027.00	2.6	\$1,027.00
5.	Senior Associate	Damodaran, Brendan	\$395	203	Master Database Development	1/28/2019	2.9	Create index of FI Account Statements.	\$1,145.50	2.9	\$1,145.50
6^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Download and scan document production-bank reports from BoA.	\$325.00	0.5	\$325.00
7^	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/21/2018	1.2	Finalize and send November fee statement.	\$780.00	1.2	\$780.00
8.	Vice President	Hornung, Eric	\$425	995	Supplemental FOMB Requests	11/28/2018	0.8	Prepare exhibits for Hacienda and AAFAF meeting for A. Gittleman.	\$340.00	0.8	\$340.00
9.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/2/2018	1.7	Download TC bank account detail through 12/1.	\$722.50	1.7	\$722.50
10.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/2/2018	2.6	Consolidate bank account report through 12/1 into master account database.	\$1,105.00	2.6	\$1,105.00
11.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/3/2018	2.3	Download TC bank account detail through 12/2.	\$977.50	2.3	\$977.50
12.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/3/2018	2.8	Consolidate bank account report through 12/2 into master account database.	\$1,190.00	2.8	\$1,190.00
13.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/4/2018	2.1	Consolidate bank account report through 12/2 into master account database.	\$892.50	2.1	\$892.50
14.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/4/2018	2.2	Download TC bank account detail through 12/2.	\$935.00	2.2	\$935.00
15.	Vice President	Hornung, Eric	\$425	203	Master Database Development	12/10/2018	2.6	Review master database for duplicates.	\$1,105.00	2.6	\$1,105.00
16.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/21/2018	1.2	Add November 2018 fee statement cover.	\$510.00	1.2	\$510.00
17.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/31/2019	2.4	Build travel matrix for November, December fee statement declarations.	\$1,020.00	2.4	\$1,020.00
18.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/27/2018	0.9	Draft memo to team re: reorganized case files.	\$382.50	0.9	\$382.50
19.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/27/2018	1.2	Organize case files per workstreams.	\$510.00	1.2	\$510.00
20.	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/10/2018	2.4	Pull data for input into schedule for June 2018 bank records.	\$948.00	2.4	\$948.00
21^	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/11/2018	1.9	Download and review updated data for June 2018 bank records.	\$750.50	1.9	\$750.50
22^	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/14/2018	1.9	Download and update schedule for June 2018 bank records.	\$750.50	1.9	\$750.50
23.	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/27/2018	2.9	Download data from TC for QC.	\$1,145.50	2.9	\$1,145.50
24^	Director	Lattner, Kathryn	\$550	202	Financial Institution Requests	12/3/2018	2.8	Review bank account support provided, download additional bank statements and related correspondence.	\$1,540.00	2.8	\$1,540.00
25^	Director	Lattner, Kathryn	\$550	202	Financial Institution Requests	12/4/2018	1.8	Download and review Popular statements produced.	\$990.00	1.8	\$990.00
26^	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/15/2019	0.6	Review and upload GDB meeting notes.	\$330.00	0.6	\$330.00
27^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/15/2019	2.9	Draft meeting memos and upload to TC.	\$1,595.00	2.9	\$1,595.00
28^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/20/2019	1.2	Draft memos of meetings held and upload to TC.	\$660.00	1.2	\$660.00
29^	Director	Levy, Rebecca	\$550	501	Draft Report	1/9/2019	1.1	Assemble appendices and edit draft report.	\$605.00	1.1	\$605.00
30.	Director	Levy, Rebecca	\$550	501	Draft Report	1/10/2019	0.4	Consolidate appendices for report.	\$220.00	0.4	\$220.00
31.	Director	Levy, Rebecca	\$550	501	Draft Report	1/11/2019	0.4	Compile appendices for draft report.	\$220.00	0.4	\$220.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit M: Analyst Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
32.	Director	Levy, Rebecca	\$550	501	Draft Report	1/17/2019	1.2	Compile appendices for report.	\$660.00	1.2	\$660.00
33.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	12/1/2018	0.4	Download AH response documents from TeamConnect.	\$170.00	0.4	\$170.00
34.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	12/10/2018	0.5	Compile bank statements for priority AHs.	\$212.50	0.5	\$212.50
35.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/26/2018	2.7	Pull data for input into schedule for TC QC.	\$1,147.50	2.7	\$1,147.50
36^	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/30/2019	2.1	Summarize meeting with Hacienda and upload notes to TC.	\$1,155.00	2.1	\$1,155.00
37.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/4/2018	1.5	Download and obtain additional second batch June 2018 bank account statements from WebCash database.	\$592.50	1.5	\$592.50
38.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/5/2018	2.1	Download and obtain additional second batch June 2018 bank account statements from WebCash database through 12/2.	\$829.50	2.1	\$829.50
39.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/5/2018	2.8	Download and obtain additional second batch June 2018 bank account statements from WebCash database through 12/3.	\$1,106.00	2.8	\$1,106.00
40.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/5/2018	2.8	Download and obtain additional second batch June 2018 bank account statements from WebCash database through 12/4.	\$1,106.00	2.8	\$1,106.00
41.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/5/2018	2.9	Download and obtain additional second batch June 2018 bank account statements from WebCash database through 12/1.	\$1,145.50	2.9	\$1,145.50
42.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/6/2018	1.7	Download and obtain additional third batch June 2018 bank account statements from WebCash database through 12/5.	\$671.50	1.7	\$671.50
43.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/6/2018	2.6	Download and obtain additional third batch June 2018 bank account statements from WebCash database through 12/6.	\$1,027.00	2.6	\$1,027.00
44.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/7/2018	2.7	Download and obtain additional third batch June 2018 bank account statements from WebCash database through 12/7.	\$1,066.50	2.7	\$1,066.50
45^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/26/2018	1.6	Retrieve additional received consent letters, draft and send access letters to Fish.	\$632.00	1.6	\$632.00
46.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/2/2019	2.4	Format and prepare FI meeting template.	\$948.00	2.4	\$948.00
47^	Senior Associate	Tocci, Dom	\$395	102	Document Acquisition - Accounts	1/3/2019	2.3	Download and organize Northern Trust AH data.	\$908.50	2.3	\$908.50
48^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/8/2019	2.2	Retrieve recently received consent letters, draft and send access letters to FIs.	\$869.00	2.2	\$869.00
49^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/9/2019	2.2	Review and download BGF accounts information on BPPR Web cash.	\$869.00	2.2	\$869.00
50^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/11/2019	1.6	Retrieve additional received consent letters, draft access letters.	\$632.00	1.6	\$632.00
51^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/14/2019	1.5	Retrieve additional received consent letters, draft and send access letters to FIs for info received through 1/14.	\$592.50	1.5	\$592.50
52^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/16/2019	0.6	Extract/summarize FI account balance information.	\$237.00	0.6	\$237.00
53^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/16/2019	2.3	Download Popular statements, began draft of account statement information, summarize balances.	\$908.50	2.3	\$908.50
54.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/17/2019	1.9	Extract FI account balance information received through 1/17 (cont'd).	\$750.50	1.9	\$750.50
55.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/17/2019	2.1	Extract FI account balance information received through 1/17.	\$829.50	2.1	\$829.50
56^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/18/2019	1.7	Extract/summarize Popular account balance information.	\$671.50	1.7	\$671.50
57.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/18/2019	2.9	Extract new FI account balance information received through 1/18.	\$1,145.50	2.9	\$1,145.50
58.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/20/2019	2.9	Extract new FI account balance information received through 1/20.	\$1,145.50	2.9	\$1,145.50
59.	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	1/24/2019	2.9	Create file to track if GL or TB was received from AH.	\$1,145.50	2.9	\$1,145.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit M: Analyst Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
60.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/25/2019	2.6	Create file to track if GL or TB was received from AH (cont'd).	\$1,027.00	2.6	\$1,027.00
61.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/25/2019	2.8	Extract new FI account balance for information received through 1/25.	\$1,106.00	2.8	\$1,106.00
62^	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	1/31/2019	1.8	Review/download supporting data for AH holdings.	\$711.00	1.8	\$711.00
Task Totals							121.2		\$51,347.00	121.2	\$51,347.00
Tasks Billed at Analyst Rate (\$225):											(\$27,270.00)
Reduction:										121.2	\$24,077.00

^ Lines 1, 6, 21-22, 24-29, 36, 45, 47-53, 56 and 62 also identified on Exhibit O with corresponding reductions. Line 6 also identified on Exhibit E-1 with a corresponding reduction. Line 7 also identified on Exhibit E-2 with a corresponding reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit N: Vague Task Descriptions											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cappelli, Alexander	\$225	998	Case Administration	1/28/2019	0.6	Discuss QC task with J. Jacobson.	\$135.00	0.6	\$135.00
2.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/2/2018	0.3	Work on process summary report.	\$127.50	0.3	\$127.50
3.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/7/2018	0.5	Draft expected datatypes summary email.	\$212.50	0.5	\$212.50
4*	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/27/2018	0.8	Report design and output review meeting.	\$340.00	0.0	\$0.00
5.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/30/2018	2.0	Working on output of process summary counts for an easily repeatable process	\$850.00	2.0	\$850.00
6.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	12/3/2018	0.5	Work on process summary reports for output to Excel.	\$212.50	0.5	\$212.50
7.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$112.50	0.5	\$112.50
8***	Analyst	Cieciura, Caroline	\$225	998	Case Administration	11/7/2018	0.3	Call w/ E. Hornung re: logistics.	\$67.50	0.0	\$0.00
9.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	11/8/2018	2.5	Prepare for TeamConnect WebEx trainings.	\$562.50	2.5	\$562.50
10.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$90.00	0.4	\$90.00
11.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/21/2018	0.3	Look through documents COFINA responses.	\$67.50	0.3	\$67.50
12.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	12/7/2018	1.6	Review correspondence w/ Hacienda.	\$360.00	1.6	\$360.00
13.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	12/10/2018	1.1	Draft email re: Hacienda correspondence to date.	\$247.50	1.1	\$247.50
14.	Analyst	Cieciura, Caroline	\$225	801	TeamConnect Database Maintenance & Development	12/13/2018	1.2	Prep for TeamConnect demo with developer.	\$270.00	1.2	\$270.00
15.	Vice President	Ennis, Helen	\$425	999	Case Status & Strategy	11/29/2018	0.1	Review of draft letter and Power Point presentation.	\$42.50	0.1	\$42.50
16.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/1/2018	0.9	Prepare for mtg. with M. Tulla.	\$585.00	0.9	\$585.00
17.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/2/2018	0.5	Prepare for call with FOMB	\$325.00	0.5	\$325.00
18.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ A. Gittleman.	\$650.00	1.0	\$650.00
19.	Managing Director	Feltman, James	\$650	101	Master List	11/2/2018	1.0	Review and respond to title III and non title III entities discussion.	\$650.00	1.0	\$650.00
20.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/3/2018	0.5	Prepare for t/c w/ C. Jenkins.	\$325.00	0.5	\$325.00
21.	Managing Director	Feltman, James	\$650	998	Case Administration	11/5/2018	1.0	Review case administration emails.	\$650.00	1.0	\$650.00
22.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.4	Prepare for internal D&P call.	\$260.00	0.4	\$260.00
23*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/8/2018	3.0	Various mtgs with E. Trigo.	\$1,950.00	0.0	\$0.00
24.	Managing Director	Feltman, James	\$650	998	Case Administration	11/9/2018	0.5	Review correspondence w/ FOMB.	\$325.00	0.5	\$325.00
25.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00
26.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/19/2018	0.4	Prepare for internal call.	\$260.00	0.4	\$260.00
27.	Managing Director	Feltman, James	\$650	998	Case Administration	11/21/2018	1.0	Various email correspondence re: case.	\$650.00	1.0	\$650.00
28.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/26/2018	0.3	Draft email re: status report and scheduling.	\$195.00	0.3	\$195.00
29.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAF / Hacienda mtg. w/ A. Gittleman, O&B.	\$650.00	1.0	\$650.00
30.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	11/30/2018	0.2	Draft COFINA request and follow up re 'overseas' accounts.	\$130.00	0.2	\$130.00
31.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.5	Review and respond to email re: Addendum and weekly reporting.	\$325.00	0.5	\$325.00
32.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	11/30/2018	0.1	Follow up w/ Hacienda re: 'overseas' accounts.	\$65.00	0.1	\$65.00
33.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.5	Prep for 4:00 PM call with FOMB.	\$325.00	0.5	\$325.00
34*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	1.0	Prep for AAFAF; meet with FOMB.	\$650.00	0.0	\$0.00
35.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00
36.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Prep for meetings with OB and FOMB.	\$325.00	0.5	\$325.00
37*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Review and follow up on overseas accounts.	\$325.00	0.0	\$0.00
38.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Draft email re: planning and next steps-Addendum # 3.	\$325.00	0.5	\$325.00
39.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.4	Update re: weekly reports to clients; memo to team; meet with Keyri Williamson.	\$260.00	0.4	\$260.00
40*	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with A. Gittleman re: AH responses and prep for internal call.	\$325.00	0.0	\$0.00
41.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Prep for internal call with team.	\$325.00	0.5	\$325.00
42.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.8	Call re status of bank reporting project.	\$520.00	0.8	\$520.00
43.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/21/2018	1.0	Review and discuss communications in connection with non responsive agencies.	\$650.00	1.0	\$650.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit N: Vague Task Descriptions											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
44.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/24/2018	0.8	Review various FI requests.	\$520.00	0.8	\$520.00
45.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	12/26/2018	0.7	Review correspondence re: FI follow up.	\$455.00	0.7	\$455.00
46.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/7/2019	1.0	Draft email re: TC system costs and allocations.	\$650.00	1.0	\$650.00
47.	Managing Director	Feltman, James	\$650	998	Case Administration	1/10/2019	0.2	Review and respond to email with counsel re: report timing issues.	\$130.00	0.2	\$130.00
48.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/11/2019	1.0	Call to discuss the information requested and provided by the AHs.	\$650.00	1.0	\$650.00
49*	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	1.0	Calls re: scheduling and time entries; prep for meeting at GDB.	\$650.00	0.0	\$0.00
50.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/15/2019	1.0	Follow up on retirement account questions raised by M. Tulla.	\$650.00	1.0	\$650.00
51*	Managing Director	Feltman, James	\$650	998	Case Administration	1/15/2019	0.5	Prep for meeting with M. Tulla; review updates.	\$325.00	0.0	\$0.00
52.	Managing Director	Feltman, James	\$650	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with J. Feltman, K. Lattner.	\$195.00	0.3	\$195.00
53.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/17/2019	0.5	Draft follow up email re: Citibank.	\$325.00	0.5	\$325.00
54*	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft report edits and follow up calls.	\$650.00	0.0	\$0.00
55*	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft email re: draft distributions and email with R. Levy.	\$650.00	0.0	\$0.00
56.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/24/2019	0.3	Prep for call with Board.	\$195.00	0.3	\$195.00
57.	Managing Director	Feltman, James	\$650	501	Draft Report	1/24/2019	2.5	Report draft/Edits.	\$1,625.00	2.5	\$1,625.00
58.	Managing Director	Feltman, James	\$650	501	Draft Report	1/28/2019	0.5	Review and reply to email re: draft report.	\$325.00	0.5	\$325.00
59.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/31/2019	0.5	Review and respond email re: data set.	\$325.00	0.5	\$325.00
60.	Managing Director	Feltman, James	\$650	501	Draft Report	1/31/2019	1.0	Review responses re: draft report.	\$650.00	1.0	\$650.00
61.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ J. Feltman.	\$650.00	1.0	\$650.00
62.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$325.00	0.5	\$325.00
63.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/5/2018	0.5	Follow up correspondence per meetings.	\$325.00	0.5	\$325.00
64.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00
65.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.2	Prepare for call with the FOMB.	\$780.00	1.2	\$780.00
66.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/12/2018	1.1	Follow up tasks re: process.	\$715.00	1.1	\$715.00
67.	Managing Director	Gittleman, Ann	\$650	998	Case Administration	11/13/2018	0.6	Review case administration documents.	\$390.00	0.6	\$390.00
68.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/14/2018	0.8	Prep correspondence re: on-site training.	\$520.00	0.8	\$520.00
69.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	0.6	Prepare for meeting with N. Jaresko.	\$390.00	0.6	\$390.00
70.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/26/2018	2.0	Work on process work flow and work product for Dec 31.	\$1,300.00	2.0	\$1,300.00
71.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	11/28/2018	1.0	Prepare for AAFAF / Hacienda mtg. w/ J. Feltman, O&B.	\$650.00	1.0	\$650.00
72.	Managing Director	Gittleman, Ann	\$650	403	Restriction Confirmation	12/5/2018	1.1	Prepare for restriction analysis meeting.	\$715.00	1.1	\$715.00
73.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/6/2018	1.3	Provide resolution for various TC issues.	\$845.00	1.3	\$845.00
74*	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with J. Feltman re: AH responses and prep for internal call.	\$325.00	0.0	\$0.00
75.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	1.6	Prepare for meeting with the FOMB.	\$1,040.00	1.6	\$1,040.00
76.	Managing Director	Gittleman, Ann	\$650	801	TeamConnect Database Maintenance & Development	12/14/2018	1.0	Prepare for call with database consultant.	\$650.00	1.0	\$650.00
77.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	1.1	Prepare for update call with the FOMB.	\$715.00	1.1	\$715.00
78.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/18/2018	0.8	Review of emails from team ahead of status call.	\$520.00	0.8	\$520.00
79*	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/26/2018	1.0	Calls to discuss case strategy and roadblocks.	\$650.00	0.0	\$0.00
80.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/31/2018	2.0	Review and respond to correspondence re: case.	\$1,300.00	2.0	\$1,300.00
81.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/2/2019	0.5	Send emails to Fish.	\$325.00	0.5	\$325.00
82.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/2/2019	1.1	Review of Follow up to Hacienda.	\$715.00	1.1	\$715.00
83*	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/7/2019	2.0	Various calls and emails with counsel and FOMB to update for information received through 1/7.	\$1,300.00	0.0	\$0.00
84.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/8/2019	2.9	Prepare for upcoming FI meetings.	\$1,885.00	2.9	\$1,885.00
85.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	1/8/2019	1.3	Prepare for upcoming AH meetings	\$845.00	1.3	\$845.00
86*	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$1,040.00	0.0	\$0.00
87.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	2.7	Prep for meeting with UPR.	\$1,755.00	2.7	\$1,755.00
88*	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	1.0	Various calls with the team	\$650.00	0.0	\$0.00
89.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with K. Lattner, A. Gittleman.	\$195.00	0.3	\$195.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
90*	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/17/2019	1.4	Review of AH and FI status as of 1/17; reach out to various parties to move process forward.	\$910.00	0.0	\$0.00
91.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/22/2019	1.8	Prepare for upcoming AH meetings.	\$1,170.00	1.8	\$1,170.00
92.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/23/2019	1.0	Prep for upcoming AH meetings.	\$650.00	1.0	\$650.00
93.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/28/2019	2.9	Prep for upcoming AH meetings for the week.	\$1,885.00	2.9	\$1,885.00
94.	Vice President	Hornung, Eric	\$425	995	Supplemental FOMB Requests	11/1/2018	0.3	Proskauer call debrief and discussion w/ internal team.	\$127.50	0.3	\$127.50
95.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$212.50	0.5	\$212.50
96***	Vice President	Hornung, Eric	\$425	998	Case Administration	11/7/2018	0.3	Call w/ C. Cieciura re: logistics.	\$127.50	0.0	\$0.00
97.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$170.00	0.4	\$170.00
98*	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/12/2018	0.8	Various emails re: review process management.	\$340.00	0.0	\$0.00
99.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/15/2018	0.3	Various case administration tasks.	\$127.50	0.3	\$127.50
100.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/15/2018	0.3	Prep mtg. w/ FOMB staff.	\$127.50	0.3	\$127.50
101.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/21/2018	1.1	Build draft update email template per internal discussion.	\$467.50	1.1	\$467.50
102.	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/27/2018	0.5	Prepare for team review meeting.	\$212.50	0.5	\$212.50
103.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	11/28/2018	1.3	Various bank account tasks as follow up to D&P mtg w/ AAFAF, Hacienda.	\$552.50	1.3	\$552.50
104.	Vice President	Hornung, Eric	\$425	998	Case Administration	11/29/2018	0.5	Various email correspondence re: process, status, etc.	\$212.50	0.5	\$212.50
105.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	11/29/2018	1.2	Assist J. Feltman w/ FI process, accounts memo drafting.	\$510.00	1.2	\$510.00
106*	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/29/2018	0.9	Various mtgs. w/ FOMB review staff.	\$382.50	0.0	\$0.00
107*	Vice President	Hornung, Eric	\$425	998	Case Administration	12/4/2018	1.0	Various administrative tasks re: team time detail.	\$425.00	0.0	\$0.00
108.	Vice President	Hornung, Eric	\$425	403	Restriction Confirmation	12/5/2018	1.1	Prep for mtg. w/ O'Neill & Borges.	\$467.50	1.1	\$467.50
109.	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	12/18/2018	0.1	Discuss follow up calls w/ N. Ledwidge.	\$42.50	0.1	\$42.50
110.	Vice President	Hornung, Eric	\$425	998	Case Administration	12/19/2018	0.5	Provide update of various case administration topics to A. Gittleman.	\$212.50	0.5	\$212.50
111.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/2/2019	0.5	Correspondence re: case status update.	\$212.50	0.5	\$212.50
112.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/2/2019	0.3	Email correspondence re: FI processes.	\$127.50	0.3	\$127.50
113***	Vice President	Hornung, Eric	\$425	998	Case Administration	1/8/2019	0.5	Various administrative tasks re: FOMB scheduling.	\$212.50	0.0	\$0.00
114.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/8/2019	2.1	Follow up to A. Gittleman inquiries re: FI process.	\$892.50	2.1	\$892.50
115.	Vice President	Hornung, Eric	\$425	501	Draft Report	1/14/2019	2.3	Respond to inquiries re: draft report outline.	\$977.50	2.3	\$977.50
116.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/14/2019	0.2	Draft correspondence re: Popular accounts.	\$85.00	0.2	\$85.00
117.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/22/2019	0.2	Correspondence re: Citibank progress.	\$85.00	0.2	\$85.00
118.	Vice President	Hornung, Eric	\$425	201	Account Holder Requests	1/23/2019	0.4	Correspondence re: retirement AH.	\$170.00	0.4	\$170.00
119.	Vice President	Hornung, Eric	\$425	501	Draft Report	1/30/2019	2.5	Assist R. Levy with report questions.	\$1,062.50	2.5	\$1,062.50
120.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	1/30/2019	1.0	Tasks re: Fee Statement Declarations.	\$425.00	1.0	\$425.00
121.	Vice President	Hornung, Eric	\$425	501	Draft Report	1/31/2019	2.1	Assist R. Levy with report questions.	\$892.50	2.1	\$892.50
122.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/8/2018	1.6	Provide technical support on back end.	\$680.00	1.6	\$680.00
123.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/8/2018	2.4	Respond to various TeamConnect inquiries.	\$1,020.00	2.4	\$1,020.00
124.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/9/2018	0.9	Provide TeamConnect support for requests.	\$382.50	0.9	\$382.50
125.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/9/2018	1.1	Provide TeamConnect support for requests.	\$467.50	1.1	\$467.50
126.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/14/2018	1.5	Provide ongoing TeamConnect support.	\$637.50	1.5	\$637.50
127.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/16/2018	2.0	Provide relevant TeamConnect support.	\$850.00	2.0	\$850.00
128.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/26/2018	3.0	Provide TeamConnect support	\$1,275.00	3.0	\$1,275.00
129.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/28/2018	3.0	Various tasks re: TeamConnect resolution.	\$1,275.00	3.0	\$1,275.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
130.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	11/29/2018	2.0	Review TeamConnect support.	\$850.00	2.0	\$850.00
131.	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	12/13/2018	1.9	Onboard new developer to project.	\$807.50	1.9	\$807.50
132^^	Vice President	Houser, Harley	\$425	801	TeamConnect Database Maintenance & Development	12/14/2018	2.1	contractor on boarding.	\$892.50	0.0	\$0.00
133.	Senior Associate	Hudson, Tremaine	\$395	202	Financial Institution Requests	12/17/2018	2.9	Prepare and review access letters.	\$1,145.50	2.9	\$1,145.50
134.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	11/12/2018	0.7	Review case administration output.	\$157.50	0.7	\$157.50
135.	Analyst	Jacobson, Jennifer L.	\$225	601	Priority AH Review Process	12/4/2018	0.9	Review Court of Appeals.	\$202.50	0.9	\$202.50
136.	Analyst	Jacobson, Jennifer L.	\$225	203	Master Database Development	12/28/2018	1.4	Assist with QC of TeamConnect .	\$315.00	1.4	\$315.00
137.	Analyst	Jacobson, Jennifer L.	\$225	203	Master Database Development	12/30/2018	1.3	Assist with QC of TeamConnect (cont'd).	\$292.50	1.3	\$292.50
138*	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	12/31/2018	0.5	Map reports for developer, work with E.Hornung to determine data needed.	\$112.50	0.0	\$0.00
139.	Analyst	Jacobson, Jennifer L.	\$225	601	Priority AH Review Process	1/4/2019	1.0	Help J. Kanto with QC of Corporacion de Fondo de Interes Apremiencia.	\$225.00	1.0	\$225.00
140.	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/8/2019	0.5	Work with K. Williamson to discuss issues discovered through QC.	\$112.50	0.5	\$112.50
141.	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/8/2019	1.0	Work with FOMB to update TC.	\$225.00	1.0	\$225.00
142.	Analyst	Jacobson, Jennifer L.	\$225	601	Priority AH Review Process	1/9/2019	0.7	Prep for meeting with AFL.	\$157.50	0.7	\$157.50
143.	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/9/2019	0.3	Follow up with developer re: report status and data input requirements.	\$67.50	0.3	\$67.50
144.	Analyst	Jacobson, Jennifer L.	\$225	201	Account Holder Requests	1/10/2019	0.7	Prep for meeting with UPR.	\$157.50	0.7	\$157.50
145.	Analyst	Jacobson, Jennifer L.	\$225	601	Priority AH Review Process	1/10/2019	0.9	Prep for meeting with Tribunal General de Justicia	\$202.50	0.9	\$202.50
146^^	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/15/2019	1.1	Prep for training with team to update data from doc QC.	\$247.50	0.0	\$0.00
147.	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/17/2019	0.8	Work with K. Williamson to update docs that were uploaded in January.	\$180.00	0.8	\$180.00
148*	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/17/2019	1.5	Summarize UPR issues; fix Process Summary file and TC to reconcile to AH Response.	\$337.50	0.0	\$0.00
149.	Analyst	Jacobson, Jennifer L.	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	0.6	Send BDE QC to team.	\$135.00	0.6	\$135.00
150.	Analyst	Jacobson, Jennifer L.	\$225	998	Case Administration	1/28/2019	0.6	Discuss QC task with A. Cappelli.	\$135.00	0.6	\$135.00
151*	Analyst	Jacobson, Jennifer L.	\$225	205	Discrepancy and Incompleteness Identification	1/28/2019	2.9	Consolidate QC and create master file.	\$652.50	0.0	\$0.00
152.	Analyst	Jacobson, Jennifer L.	\$225	801	TeamConnect Database Maintenance & Development	1/31/2019	1.1	Work with developer to get FI info uploaded.	\$247.50	1.1	\$247.50
153^	Managing Director	Jenkins, Carl	\$650	501	Draft Report	1/17/2019	1.5	Work on expert report/disclosure. Review drafts discussions with R. Levy.	\$975.00	0.0	\$0.00
154.	Senior Associate	Klyman, Basyah	\$395	601	Priority AH Review Process	11/29/2018	1.1	Prepare account holder initial review.	\$434.50	1.1	\$434.50
155.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/1/2018	0.5	Internal catch up with team to discuss case status.	\$275.00	0.5	\$275.00
156*	Director	Lattner, Kathryn	\$550	801	TeamConnect Database Maintenance & Development	11/1/2018	0.8	Review of TC fields and testing of the same, related correspondence.	\$440.00	0.0	\$0.00
157.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$275.00	0.5	\$275.00
158.	Director	Lattner, Kathryn	\$550	101	Master List	11/5/2018	2.5	Review prioritized list, related correspondence, updates and updated review.	\$1,375.00	2.5	\$1,375.00
159.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/6/2018	0.6	Draft email explaining status of TC uploaded information and process status.	\$330.00	0.6	\$330.00
160.	Director	Lattner, Kathryn	\$550	101	Master List	11/6/2018	0.7	Review memo re priority list and related correspondence.	\$385.00	0.7	\$385.00
161.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/7/2018	0.2	Prep for internal call with D&P team	\$110.00	0.2	\$110.00
162.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/8/2018	0.2	Correspondence on onboarding new team members	\$110.00	0.2	\$110.00
163.	Director	Lattner, Kathryn	\$550	995	Supplemental FOMB Requests	11/8/2018	0.9	Review of AAFAF documents and production, related correspondence.	\$495.00	0.9	\$495.00
164.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$220.00	0.4	\$220.00
165*	Director	Lattner, Kathryn	\$550	998	Case Administration	11/13/2018	0.6	Discussions and correspondence on addendum and budget.	\$330.00	0.0	\$0.00
166.	Director	Lattner, Kathryn	\$550	998	Case Administration	11/13/2018	1.1	Review case administration documents.	\$605.00	1.1	\$605.00
167.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/15/2018	0.8	Discussion re: review process and project status.	\$440.00	0.8	\$440.00

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	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
168.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/25/2018	1.0	Working on sending responses for follow up	\$550.00	1.0	\$550.00
169*	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/27/2018	1.5	Numerous calls and correspondence with N. Ledgwide	\$825.00	0.0	\$0.00
170.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/29/2018	1.3	Review case status correspondence.	\$715.00	1.3	\$715.00
171.	Director	Lattner, Kathryn	\$550	204	Request Follow Up	11/29/2018	0.3	Discuss Email process, review tracker.	\$165.00	0.3	\$165.00
172.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/30/2018	2.4	Review AH responses.	\$1,320.00	2.4	\$1,320.00
173.	Director	Lattner, Kathryn	\$550	204	Request Follow Up	11/30/2018	1.9	Send follow up AH letters.	\$1,045.00	1.9	\$1,045.00
174.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	12/3/2018	1.6	Email correspondence re: questions on AH review process.	\$880.00	1.6	\$880.00
175.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	12/5/2018	2.5	Review language for AH email.	\$1,375.00	2.5	\$1,375.00
176.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	12/7/2018	0.8	Review Hacienda response and related review of previous correspondence.	\$440.00	0.8	\$440.00
177.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	12/14/2018	0.6	Correspond with team re: AH process.	\$330.00	0.6	\$330.00
178*	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/10/2019	1.6	Prepare for and meet with COFINA	\$880.00	0.0	\$0.00
179.	Director	Lattner, Kathryn	\$550	997	Fee Statement & Application Preparation	1/14/2019	0.9	Review fee statement and related correspondence.	\$495.00	0.9	\$495.00
180.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/15/2019	0.4	Prep for AH meeting with Comercio y Exportacion.	\$220.00	0.4	\$220.00
181.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/15/2019	0.8	Begin prep for Hacienda meeting.	\$440.00	0.8	\$440.00
182.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/16/2019	0.3	Follow up to Hacienda meeting with J. Feltman, A. Gittleman.	\$165.00	0.3	\$165.00
183.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/16/2019	0.3	Continue to prep for Hacienda meeting.	\$165.00	0.3	\$165.00
184.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/16/2019	0.9	Continue to prep for Hacienda meeting.	\$495.00	0.9	\$495.00
185.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/16/2019	1.0	Prepare for AFV AH meeting.	\$550.00	1.0	\$550.00
186.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/19/2019	0.8	Review PREPA ERS financial information and related emails.	\$440.00	0.8	\$440.00
187.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/22/2019	0.4	Call to discuss source of funds.	\$220.00	0.4	\$220.00
188.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/22/2019	0.6	Discuss review of AH responses.	\$330.00	0.6	\$330.00
189.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/22/2019	0.6	Prep for PRPA meeting.	\$330.00	0.6	\$330.00
190.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/22/2019	0.8	Prep for AAFAF meeting.	\$440.00	0.8	\$440.00
191.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/23/2019	1.2	Prep for PREPA meeting.	\$660.00	1.2	\$660.00
192.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/28/2019	0.8	Emails re: PREPA GL selections.	\$440.00	0.8	\$440.00
193*	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/31/2019	4.2	Various tasks regarding case status reporting.	\$2,310.00	0.0	\$0.00
194**	Director	Ledgwide, Niall	\$550	998	Case Administration	11/28/2018	1.8	Various emails and calls re: staffing.	\$990.00	0.0	\$0.00
195.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/5/2018	1.4	Follow up with reviewers on progress, updates and maintenance of tracker.	\$770.00	1.4	\$770.00
196.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/6/2018	1.3	Follow up with reviewers on progress, updates and maintenance of tracker.	\$715.00	1.3	\$715.00
197.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/7/2018	1.3	Follow up with reviewers on progress, updates and maintenance of tracker.	\$715.00	1.3	\$715.00
198.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/7/2018	1.8	Follow up with reviewers on progress, updates and maintenance of tracker.	\$990.00	1.8	\$990.00
199.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/11/2018	0.4	Emails to non-responsive AH's.	\$220.00	0.4	\$220.00
200.	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/18/2018	0.1	Discuss follow up calls w/ E. Hornung.	\$55.00	0.1	\$55.00
201*	Director	Ledgwide, Niall	\$550	601	Priority AH Review Process	12/19/2018	1.4	Review info received; call with Dept. of Public Housing.	\$770.00	0.0	\$0.00
202.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/9/2019	1.6	Prepare for meeting with COFINA.	\$880.00	1.6	\$880.00
203.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/9/2019	1.7	Prep for meeting with Compania de Turismo.	\$935.00	1.7	\$935.00
204.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/9/2019	1.8	Prep for meeting with Dept. del Trabajo.	\$990.00	1.8	\$990.00
205.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/9/2019	2.3	Prep for meeting with Compania de Fomento Industrial.	\$1,265.00	2.3	\$1,265.00
206*	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$880.00	0.0	\$0.00
207.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/11/2019	0.7	Draft email to Jose Santiago.	\$385.00	0.7	\$385.00
208.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/13/2019	0.4	Prepare for Autoridad de Edificios Publicos meeting.	\$220.00	0.4	\$220.00
209.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/14/2019	0.9	Prepare for Loteria Electronica meeting.	\$495.00	0.9	\$495.00
210.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/14/2019	1.1	Prepare for PREPA meeting.	\$605.00	1.1	\$605.00
211.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/14/2019	1.8	Prepare for GDB meeting.	\$990.00	1.8	\$990.00
212.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/15/2019	1.2	Prepare for PREPA meeting (cont'd).	\$660.00	1.2	\$660.00
213.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/15/2019	1.3	Assist J. Feltman re: M. Tulla's queries re: UPR Pension Fund.	\$715.00	1.3	\$715.00
214.	Director	Ledgwide, Niall	\$550	201	Account Holder Requests	1/15/2019	1.6	Prepare for Fondo Seguro del Estado meeting.	\$880.00	1.6	\$880.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit N: Vague Task Descriptions											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
215.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/16/2019	1.4	Prep for Loteria Tradicional meeting.	\$770.00	1.4	\$770.00
216.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/16/2019	2.4	Prep for Dept. of Public Housing Meeting.	\$1,320.00	2.4	\$1,320.00
217.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/17/2019	0.3	Draft email update to K. Latner.	\$165.00	0.3	\$165.00
218.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/17/2019	1.4	Prep for meeting with Autoridad de Desperdicios Solidos.	\$770.00	1.4	\$770.00
219.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/23/2019	2.9	Address queries on draft report.	\$1,595.00	2.9	\$1,595.00
220.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/23/2019	0.3	Draft email and forward docs re: PREPA.	\$165.00	0.3	\$165.00
221**	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/29/2019	0.8	Instruct initial QC of AH in TC.	\$440.00	0.0	\$0.00
222*	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/30/2019	0.7	Review retirement system response; draft response email.	\$385.00	0.0	\$0.00
223.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/31/2019	1.2	Follow up on QC process.	\$660.00	1.2	\$660.00
224.	Analyst	Lindquist, Brad	\$225	202	Financial Institution Requests	11/28/2018	0.7	Upload correct documents to TeamConnect	\$157.50	0.7	\$157.50
225.	Analyst	Lindquist, Brad	\$225	202	Financial Institution Requests	12/15/2018	0.8	Send emails letters to financial institutions.	\$180.00	0.8	\$180.00
226.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/30/2018	2.1	Assist with QC of TeamConnect.	\$892.50	2.1	\$892.50
227.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/30/2018	2.7	Assist with QC of TeamConnect (cont'd).	\$1,147.50	2.7	\$1,147.50
228.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/21/2019	2.1	Prep for meeting with Cancer Center of UPR.	\$1,155.00	2.1	\$1,155.00
229.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/22/2019	2.3	Prep for meeting with Land Management and Desarrollo de Empresas Agropecuarias (cont'd).	\$1,265.00	2.3	\$1,265.00
230.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/22/2019	1.4	Prep for meeting with Land Management and Desarrollo de Empresas Agropecuarias.	\$770.00	1.4	\$770.00
231.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/22/2019	1.4	Prep for meeting with Department of Families.	\$770.00	1.4	\$770.00
232.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/25/2019	1.9	Prep for meeting with Hacienda.	\$1,045.00	1.9	\$1,045.00
233.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/28/2019	2.1	Prep for meeting with Hacienda (cont'd).	\$1,155.00	2.1	\$1,155.00
234.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/28/2019	2.7	Preparation for meeting with Hacienda (cont'd).	\$1,485.00	2.7	\$1,485.00
235***	Senior Associate	Tocci, Dom	\$395	999	Case Status & Strategy	12/4/2018	2.9	Transcribe and summarize in correspondence to A. Gittleman and J. Feltman.	\$1,145.50	0.0	\$0.00
236*	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/11/2018	2.9	Reconcile June 2018 bank account statements from WebCash database. Work on WebCash with B. Klyman	\$1,145.50	0.0	\$0.00
237*	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/12/2018	2.6	Reconcile June 2018 bank account statements from WebCash database. Work on WebCash with B. Klyman (cont'd)	\$1,027.00	0.0	\$0.00
238.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/16/2018	2.9	Send out access letters.	\$1,145.50	2.9	\$1,145.50
239*	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/9/2019	0.7	Prepare for BCOOP call and review documents and tracker.	\$276.50	0.0	\$0.00
240*	Senior Associate	Tocci, Dom	\$395	102	Document Acquisition - Accounts	1/10/2019	1.6	Prepare and review documents for AH meetings.	\$632.00	0.0	\$0.00
241.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/10/2019	0.8	Draft email re: update on FI progress.	\$316.00	0.8	\$316.00
Task Totals							268.0		\$136,103.00	212.1	\$108,114.00
Reduction: 25%										53.0	\$27,028.50

* Line 107 also identified on Exhibit C with a corresponding reduction and on Exhibit O without reduction. Lines 4, 23, 34, 37, 40, 49, 51, 54-55, 74, 79, 83, 86, 88, 90, 98, 106, 138, 148, 151, 156, 165, 169, 178, 193, 201, 206, 222, 236-237, and 239-240 also identified on Exhibit O with corresponding reductions.

** Lines 194 and 221 also identified on Exhibit K-1 with corresponding reductions. Lines 104 and 194 also identified on Exhibit O without reduction.

*** Lines 8, 96, 113 and 235 also identified on Exhibit L with corresponding reductions. Line 235 also identified on Exhibit O without reduction.

^ Line 153 also identified on Exhibit J with corresponding reduction and on Exhibit O without reduction.

^^ Lines 132 and 146 also identified on Exhibit K-1 with a corresponding reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit O: Block Billing											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cappelli, Alexander	\$225	998	Case Administration	1/28/2019	2.8	Locate and review files to update FI schedule.	\$630.00	2.8	\$630.00
2.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/2/2018	0.5	Reviewing requirements for mapping to TeamConnect objects, capturing missing data elements.	\$212.50	0.5	\$212.50
3^	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/27/2018	0.8	Report design and output review meeting.	\$340.00	0.8	\$340.00
4.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	11/29/2018	1.5	Review new report requirements; test TeamConnect reports; verify available functionality.	\$637.50	1.5	\$637.50
5.	Vice President	Chavira, Roger	\$425	801	TeamConnect Database Maintenance & Development	12/14/2018	0.9	Generate new report that includes new data elements. Confirm output against new requirements.	\$382.50	0.9	\$382.50
6.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	1.0	Catch up mtgs. w/ A. Gittleman, J. Feltman, E. Hornung.	\$225.00	1.0	\$225.00
7^^	Senior Associate	Damodaran, Brendan	\$395	601	Priority AH Review Process	1/23/2019	2.1	Create index and check balances of bank statements for PRHFA.	\$829.50	2.1	\$472.50
8.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	12/4/2018	0.6	Review Departamento de Salud and update letter.	\$255.00	0.6	\$255.00
9.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	12/4/2018	1.0	Review Oficina Administracion Tribunales ; summarize Tribunales accounts to N. Ledwidge.	\$425.00	1.0	\$425.00
10.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	12/4/2018	1.3	Review Departamento de Desarrollo Economico and update letter.	\$552.50	1.3	\$552.50
11.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	12/7/2018	1.8	Draft follow up later for Administracion de Vivienda Publica; discuss with N. Ledwidge.	\$765.00	1.8	\$765.00
12.	Vice President	Ennis, Helen	\$425	601	Priority AH Review Process	12/20/2018	0.9	Review Departamento de Recursos Naturales y Ambientales; update N. Ledwidge.	\$382.50	0.9	\$382.50
12a	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/6/2018	3.0	Meetings in SJ re: banking project.	\$1,950.00	3.0	\$1,950.00
13^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/8/2018	3.0	Various mtgs with E. Trigo.	\$1,950.00	3.0	\$1,950.00
13a	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ A. Gittleman, E. Hornung, C. Cieciura.	\$650.00	1.0	\$650.00
14.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	0.5	Call with E. Fritz; Plan for meeting re: restricted account reviews; email to D&P staff.	\$325.00	0.5	\$325.00
15^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/3/2018	1.0	Prep for AAFAP; meet with FOMB.	\$650.00	1.0	\$650.00
16^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Review and follow up on overseas accounts.	\$325.00	0.5	\$325.00
17^^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Download and scan document production-bank reports from BoA.	\$325.00	0.5	\$112.50
18.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	0.5	Review 06/30 bank statements sent by Popular; confirmatory email to KL.	\$325.00	0.5	\$325.00
19.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.5	Prep for call with A. Gittleman and C. Jenkins re: revisions to Addendum #3 an; edits and transmission to JEK.	\$325.00	0.5	\$325.00
20^	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with A. Gittleman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00
21.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with A. Gittleman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.5	\$325.00
21a	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/17/2018	0.5	Draft email and make calls re: open issues.	\$325.00	0.5	\$325.00
22.	Managing Director	Feltman, James	\$650	801	TeamConnect Database Maintenance & Development	12/17/2018	0.5	Request TC software updates; review status ahead of internal call.	\$325.00	0.5	\$325.00
23.	Managing Director	Feltman, James	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.0	Review and respond to draft of November monthly billing/application; discuss with A. Gittleman.	\$650.00	1.0	\$650.00
24.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/28/2018	0.5	Review draft to Title III summary; update internal team.	\$325.00	0.5	\$325.00
25.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/2/2019	1.0	Review of Title III bank account results to date; inquiries/responses and analysis.	\$650.00	1.0	\$650.00
26.	Managing Director	Feltman, James	\$650	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with E. Hornung and J. Jacobson.	\$650.00	1.0	\$650.00
27^	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	1.0	Calls re: scheduling and time entries; prep for meeting at GDB.	\$650.00	0.0	\$0.00
28#	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	0.5	Follow up discussions/travel schedule with E. Fritz.	\$325.00	0.0	\$0.00
29^	Managing Director	Feltman, James	\$650	998	Case Administration	1/15/2019	0.5	Prep for meeting with M. Tulla; review updates.	\$325.00	0.5	\$325.00
30.	Managing Director	Feltman, James	\$650	501	Draft Report	1/16/2019	1.0	Review updates to database and edit report tables narrative.	\$650.00	1.0	\$650.00
31^	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft report edits and follow up calls.	\$650.00	1.0	\$650.00
32^	Managing Director	Feltman, James	\$650	501	Draft Report	1/18/2019	1.0	Draft email re: draft distributions and email with R. Levy.	\$650.00	1.0	\$650.00
33##	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	1.3	Review of workflows and continue to train and update database matters.	\$845.00	0.0	\$0.00
34^	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	12/11/2018	0.5	Call with J. Feltman re: AH responses and prep for internal call.	\$325.00	0.5	\$325.00
35###	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.2	\$130.00

Duff & Phelps LLC												
Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period												
(November 1, 2018 through January 31, 2019)												
Exhibit O: Block Billing												
	Timekeeper Detail			Billing Detail						Questioned Time Entries		
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount	
36.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	12/17/2018	1.2	Review emails with FOMB and reconcile FI letters.	\$780.00	1.2	\$780.00	
37.	Managing Director	Gittleman, Ann	\$650	997	Fee Statement & Application Preparation	12/20/2018	1.2	Discuss November 2018 fee statement process w/ E. Hornung and provide updates.	\$780.00	1.2	\$780.00	
38^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/26/2018	1.0	Calls to discuss case strategy and roadblocks.	\$650.00	1.0	\$650.00	
39.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/27/2018	0.7	Develop and communicate work plan for the week.	\$455.00	0.7	\$455.00	
40.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/27/2018	1.0	Calls with team to discuss plan and process forward .	\$650.00	1.0	\$650.00	
40a	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/2/2019	0.5	Emails with counsel re: legal due diligence	\$325.00	0.5	\$325.00	
41.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/3/2019	1.8	Exchange emails and calls with counsel and FOMB.	\$1,170.00	1.8	\$1,170.00	
42.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/3/2019	2.1	Various meeting with client and planning for update to N. Jaresko.	\$1,365.00	2.1	\$1,365.00	
43.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/4/2019	2.0	Various calls and emails with counsel and FOMB.	\$1,300.00	2.0	\$1,300.00	
44^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/7/2019	2.0	Various calls and emails with counsel and FOMB to update for information received through 1/7.	\$1,300.00	2.0	\$1,300.00	
45^	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$1,040.00	1.6	\$1,040.00	
46^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	1.0	Various calls with the team	\$650.00	1.0	\$650.00	
47.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/15/2019	2.9	Review of AH information received through 1/15 and reach out to various parties to move process forward.	\$1,885.00	2.9	\$1,885.00	
48.	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/15/2019	2.6	Review of FI information received through 1/15 and reach out to various parties to move process forward.	\$1,690.00	2.6	\$1,690.00	
49^	Managing Director	Gittleman, Ann	\$650	202	Financial Institution Requests	1/17/2019	1.4	Review of AH and FI status as of 1/17; reach out to various parties to move process forward.	\$910.00	1.4	\$910.00	
50.	Managing Director	Gittleman, Ann	\$650	201	Account Holder Requests	1/29/2019	2.6	Summarize Meeting with Hacienda and update the team.	\$1,690.00	2.6	\$1,690.00	
51.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/30/2019	2.3	Summarize Meeting with Hacienda and update the team.	\$1,495.00	2.3	\$1,495.00	
52^	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/12/2018	0.8	Various emails re: review process management.	\$340.00	0.8	\$340.00	
53.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/16/2018	0.5	Multiple status calls w/ A. Gittleman	\$212.50	0.5	\$212.50	
54.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	11/28/2018	0.7	Various correspondence w/ T. Hudson re: FI letters.	\$297.50	0.7	\$297.50	
55^	Vice President	Hornung, Eric	\$425	998	Case Administration	11/29/2018	0.5	Various email correspondence re: process, status, etc.	\$212.50	0.5	\$212.50	
56^	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/29/2018	0.9	Various mtgs. w/ FOMB review staff.	\$382.50	0.9	\$382.50	
57^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/1/2018	1.3	Case administration tasks re: Title III billing for November expenses.	\$552.50	0.0	\$0.00	
58^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/1/2018	1.7	Case administration tasks re: Title III billing for November Fee Statement.	\$722.50	0.0	\$0.00	
59^	Vice President	Hornung, Eric	\$425	998	Case Administration	12/4/2018	1.0	Various administrative tasks re: team time detail.	\$425.00	0.0	\$0.00	
60.	Vice President	Hornung, Eric	\$425	997	Fee Statement & Application Preparation	12/21/2018	1.0	Various tasks re: updating November 2018 fee statement.	\$425.00	1.0	\$425.00	
61.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with J. Feltman and J. Jacobson.	\$425.00	1.0	\$425.00	
62.	Vice President	Hornung, Eric	\$425	202	Financial Institution Requests	1/7/2019	2.6	Draft various FI correspondence re: expedited meetings.	\$1,105.00	2.6	\$1,105.00	
63.	Senior Associate	Hudson, Tremaine	\$395	202	Financial Institution Requests	11/28/2018	0.7	Various correspondence w/ E. Hornung re: FI letters.	\$276.50	0.7	\$276.50	
64.	Analyst	Jacobson, Jennifer L	\$225	202	Financial Institution Requests	11/7/2018	1.0	Summarize Financial Institution and responses to internal team; update discrepancies	\$225.00	1.0	\$225.00	
65##	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	11/12/2018	1.0	Process Summary and Completeness Reveiw for Compania de Turismo / Train B.Lindquist	\$225.00	0.0	\$0.00	
66^	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	12/31/2018	0.5	Map reports for developer, work with E.Hornung to determine data needed.	\$112.50	0.5	\$112.50	
67.	Analyst	Jacobson, Jennifer L	\$225	202	Financial Institution Requests	1/3/2019	1.0	Update discussions re: FIs and AHs with E. Hornung and J. Feltman.	\$225.00	1.0	\$225.00	
68.	Analyst	Jacobson, Jennifer L	\$225	201	Account Holder Requests	1/11/2019	2.8	Summarize Tribunal meeting for A. Gittleman; update template for AH.	\$630.00	2.8	\$630.00	
69.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	1/17/2019	2.9	Reconcile UPR accounts; quantify duplications in TC.	\$652.50	2.9	\$652.50	
70^	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	1/17/2019	1.5	Summarize UPR issues; fix Process Summary file and TC to reconcile to AH Response.	\$337.50	1.5	\$337.50	
71.	Analyst	Jacobson, Jennifer L	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	2.6	Prep Hacienda QC files and create master files.	\$585.00	2.6	\$585.00	
72.	Analyst	Jacobson, Jennifer L	\$225	205	Discrepancy and Incompleteness Identification	1/22/2019	2.9	Prep AAFAP QC files and create master files.	\$652.50	2.9	\$652.50	

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit O: Block Billing											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
73.	Analyst	Jacobson, Jennifer L	\$225	205	Discrepancy and Incompleteness Identification	1/23/2019	2.8	Organize QC files and create a master file.	\$630.00	2.8	\$630.00
74.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	1/25/2019	0.5	Update TC to merge accounts that are cash/inv and break out amounts.	\$112.50	0.5	\$112.50
75^	Analyst	Jacobson, Jennifer L	\$225	205	Discrepancy and Incompleteness Identification	1/28/2019	2.9	Consolidate QC and create master file.	\$652.50	2.9	\$652.50
76.	Analyst	Jacobson, Jennifer L	\$225	301	Restriction Analysis	1/29/2019	0.8	Check new O&B accounts and upload restriction information to SharePoint.	\$180.00	0.8	\$180.00
77.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	1/31/2019	1.5	Review Top 50 AH QC; assign fixes to D. Tocci.	\$337.50	1.5	\$337.50
78*	Managing Director	Jenkins, Carl	\$650	501	Draft Report	1/17/2019	1.5	Work on expert report/disclosure. Review drafts discussions with R. Levy.	\$975.00	0.0	\$0.00
79.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	11/29/2018	1.8	Review data/material for Negociado de Sistemas de Emergencias 9-1-1 and draft follow-up letter	\$405.00	1.8	\$405.00
80.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	12/21/2018	1.1	Reviewed responses to follow-up letters and analyzed and consolidated new data and documents.	\$247.50	1.1	\$247.50
81.	Analyst	Kanto, John	\$225	999	Case Status & Strategy	1/8/2019	0.6	Draft emails to K. Lattner and N. Ledwidge re: updates to numerous AH reviews through 1/14.	\$135.00	0.6	\$135.00
81a	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/9/2019	0.6	Draft emails to K. Lattner and N. Ledwidge re: updates to numerous AH reviews through 1/28.	\$135.00	0.6	\$135.00
82.	Analyst	Kanto, John	\$225	999	Case Status & Strategy	1/23/2019	1.7	Review FOMB inbox; updates/consolidate relevant information for responses received through 1/23.	\$382.50	1.7	\$382.50
82a	Analyst	Kanto, John	\$225.00	999	Case Status & Strategy	1/29/2019	0.6	Draft emails to K. Lattner, N. Ledwidge, J. Jacobson re: QC of TC AH balances.	\$135.00	0.6	\$135.00
83.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	1/30/2019	1.6	Consolidate all excel templates and draft email to J. Jacobson re: QC of TC account balances.	\$360.00	1.6	\$360.00
84.	Analyst	Kanto, John	\$225	999	Case Status & Strategy	1/31/2019	0.9	Review FOMB inbox for updates and consolidate relevant information for 1/29 through 1/31.	\$202.50	0.9	\$202.50
85^^	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/11/2018	1.9	Download and review updated data for June 2018 bank records.	\$750.50	1.9	\$427.50
86^^	Senior Associate	Klyman, Basyah	\$395	203	Master Database Development	12/14/2018	1.9	Download and update schedule for June 2018 bank records.	\$750.50	1.9	\$427.50
87^	Director	Lattner, Kathryn	\$550	801	TeamConnect Database Maintenance & Development	11/1/2018	0.8	Review of TC fields and testing of the same, related correspondence.	\$440.00	0.8	\$440.00
88.	Director	Lattner, Kathryn	\$550	801	TeamConnect Database Maintenance & Development	11/1/2018	0.9	Discussions with K. Williamson on TC fields and issues.	\$495.00	0.9	\$495.00
89.	Director	Lattner, Kathryn	\$550	203	Master Database Development	11/12/2018	1.2	Review TC fields and discussions with Keyri on the process	\$660.00	1.2	\$660.00
90^	Director	Lattner, Kathryn	\$550	998	Case Administration	11/13/2018	0.6	Discussions and correspondence on addendum and budget.	\$330.00	0.6	\$330.00
91^	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/27/2018	1.5	Numerous calls and correspondence with N. Ledwidge	\$825.00	1.5	\$825.00
92^^	Director	Lattner, Kathryn	\$550	202	Financial Institution Requests	12/3/2018	2.8	Review bank account support provided, download additional bank statements and related correspondence.	\$1,540.00	2.8	\$630.00
93^^	Director	Lattner, Kathryn	\$550	202	Financial Institution Requests	12/4/2018	1.8	Download and review Popular statements produced.	\$990.00	1.8	\$405.00
94.	Director	Lattner, Kathryn	\$550	202	Financial Institution Requests	12/5/2018	1.4	Selection of First Bank and Oriental Bank accounts and related correspondence with R. Lopez from AAFAF.	\$770.00	1.4	\$770.00
95^	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	1/10/2019	1.6	Prepare for and meet with COFINA	\$880.00	1.6	\$880.00
96^^	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/15/2019	0.6	Review and upload GDB meeting notes.	\$330.00	0.6	\$135.00
97.	Director	Lattner, Kathryn	\$550	201	Account Holder Requests	1/20/2019	0.7	Research and review PREPA ERS initial letter and send to O&B.	\$385.00	0.7	\$385.00
98.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/20/2019	1.2	Continue to prepare memo for board meeting, review A. Gittleman comments and related emails.	\$660.00	1.2	\$660.00
99.	Director	Lattner, Kathryn	\$550	501	Draft Report	1/22/2019	1.8	Review report and prepare charts to be used.	\$990.00	1.8	\$990.00
100.	Director	Lattner, Kathryn	\$550	501	Draft Report	1/23/2019	2.6	Review report, prepare charts, answer questions to team.	\$1,430.00	2.6	\$1,430.00
101^	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/31/2019	4.2	Various tasks regarding case status reporting.	\$2,310.00	4.2	\$2,310.00
102##	Director	Ledwidge, Niall	\$550	998	Case Administration	11/28/2018	1.8	Various emails and calls re: staffing.	\$990.00	0.0	\$0.00
103.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/6/2018	1.4	Emails to FOMB, C. Cieciera and discussions with D. Tocci to arrange upload of follow up letters to TC.	\$770.00	1.4	\$770.00
104###	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$275.00	0.2	\$110.00
105.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/13/2018	0.7	Update FOMB email - email Keyri Williamson, team discussion.	\$385.00	0.7	\$385.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit O: Block Billing											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
106.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/15/2018	0.6	Update tracker and email updated instructions to review team.	\$330.00	0.6	\$330.00
107.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/17/2018	1.8	Update and maintain tracker and run TC reports.	\$990.00	1.8	\$990.00
108^	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/19/2018	1.4	Review info received; call with Dept. of Public Housing.	\$770.00	1.4	\$770.00
109.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/19/2018	1.4	Coordinate reviewers availability. Email to and call with D. Patino re instructions on completing Final reviews.	\$770.00	1.4	\$770.00
110.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	12/19/2018	1.9	Update tracker and communicate updated instructions to review team.	\$1,045.00	1.9	\$1,045.00
111.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/9/2019	1.1	Arranging meeting and addressing queries in respect of GDB.	\$605.00	1.1	\$605.00
112^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/10/2019	1.6	Prepare for and meet with M. Yassin/COFINA.	\$880.00	1.6	\$880.00
113^^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/15/2019	2.9	Draft meeting memos and upload to TC.	\$1,595.00	2.9	\$652.50
114^^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/20/2019	1.2	Draft memos of meetings held and upload to TC.	\$660.00	1.2	\$270.00
115.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/25/2019	1.1	Arrange and attend call with PREPA retirement system.	\$605.00	1.1	\$605.00
116.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/25/2019	2.1	Prep sample testing request and Email to W. Nieves.	\$1,155.00	2.1	\$1,155.00
117.	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/28/2019	1.1	Review BDE AH response. Email query to S. Carlo.	\$605.00	1.1	\$605.00
118^	Director	Ledwidge, Niall	\$550	201	Account Holder Requests	1/30/2019	0.7	Review retirement system response; draft response email.	\$385.00	0.7	\$385.00
119^^	Director	Levy, Rebecca	\$550	501	Draft Report	1/9/2019	1.1	Assemble appendices and edit draft report.	\$605.00	1.1	\$247.50
120.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/9/2019	2.6	Formulate agenda for UPR meeting; summarize findings and prep questions.	\$1,430.00	2.6	\$1,430.00
121.	Director	Saeed, Zain	\$550	501	Draft Report	1/23/2019	2.3	Review draft report; edit data to be included in tables in report re: non-Title III entities.	\$1,265.00	2.3	\$1,265.00
122^^	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/30/2019	2.1	Summarize meeting with Hacienda and upload notes to TC.	\$1,155.00	2.1	\$472.50
123#	Senior Associate	Tocci, Dom	\$395	999	Case Status & Strategy	12/4/2018	2.9	Transcribe and summarize in correspondence to A. Gittleman and J. Feltman.	\$1,145.50	0.0	\$0.00
124^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/11/2018	2.9	Reconcile June 2018 bank account statements from WebCash database. Work on WebCash with B. Klyman.	\$1,145.50	2.9	\$1,145.50
125.	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/11/2018	1.8	Review consent letters; update spreadsheet; cross-check with TC (cont'd).	\$711.00	1.8	\$711.00
126.	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/11/2018	1.9	Review consent letters; update spreadsheet; cross-check with TC.	\$750.50	1.9	\$750.50
127.	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/11/2018	2.4	Review consent letters; build spreadsheet to include data; update N. Ledwidge	\$948.00	2.4	\$948.00
128^	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/12/2018	2.6	Reconcile June 2018 bank account statements from WebCash database. Work on WebCash with B. Klyman (cont'd).	\$1,027.00	2.6	\$1,027.00
129.	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	12/12/2018	2.9	Review consent letters; update spreadsheet; cross-check with TC for info received through 12/12.	\$1,145.50	2.9	\$1,145.50
130.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/17/2018	2.7	Identify, draft and send access letters. Upload files to TC; discuss with T. Hudson.	\$1,066.50	2.7	\$1,066.50
131.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/17/2018	2.9	Identify, draft and send access letters. Upload files to TC; discuss with T. Hudson (cont'd).	\$1,145.50	2.9	\$1,145.50
132^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	12/26/2018	1.6	Retrieve additional received consent letters, draft and send access letters to Fish.	\$632.00	1.6	\$360.00
133^^	Senior Associate	Tocci, Dom	\$395	102	Document Acquisition - Accounts	1/3/2019	2.3	Download and organize Northern Trust AH data.	\$908.50	2.3	\$517.50
134^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/8/2019	2.2	Retrieve recently received consent letters, draft and send access letters to FIs.	\$869.00	2.2	\$495.00
135^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/9/2019	0.7	Prepare for BCOOP call and review documents and tracker.	\$276.50	0.7	\$276.50
136^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/9/2019	2.2	Review and download BGF accounts information on BPPR Web cash.	\$869.00	2.2	\$495.00
137^	Senior Associate	Tocci, Dom	\$395	102	Document Acquisition - Accounts	1/10/2019	1.6	Prepare and review documents for AH meetings.	\$632.00	1.6	\$632.00
138.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/10/2019	1.3	Review web cash and contact Ruben (Popular) with additional information.	\$513.50	1.3	\$513.50
139^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/11/2019	1.6	Retrieve additional received consent letters, draft access letters.	\$632.00	1.6	\$360.00
140.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/14/2019	0.9	Review BPPR Web Cash accounts and email to resolve issues.	\$355.50	0.9	\$355.50
141^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/14/2019	1.5	Retrieve additional received consent letters, draft and send access letters to FIs for info received through 1/14.	\$592.50	1.5	\$337.50
142^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/16/2019	0.6	Extract/summarize FI account balance information.	\$237.00	0.6	\$135.00
143^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/16/2019	2.3	Download Popular statements, began draft of account statement information, summarize balances.	\$908.50	2.3	\$517.50

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit O: Block Billing											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
144^^	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/18/2019	1.7	Extract/summarize Popular account balance information.	\$671.50	1.7	\$382.50
145.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/22/2019	1.2	Discuss access to bank statements with FIs. Send follow-up emails to FIs for outstanding account information.	\$474.00	1.2	\$474.00
146.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/22/2019	2.8	Send follow-up requests to FI for additional account statements and review responses.	\$1,106.00	2.8	\$1,106.00
147.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/22/2019	2.9	Review consent/access letters at issue and resend to FIs that haven't responded.	\$1,145.50	2.9	\$1,145.50
148.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/28/2019	1.9	Call FIs and send follow-up emails requesting additional account statements.	\$750.50	1.9	\$750.50
149.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/28/2019	2.2	Call FIs and send follow-up emails requesting additional account statements (cont'd).	\$869.00	2.2	\$869.00
150.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/28/2019	2.6	Review outstanding accounts, search for additional bank statements, prepare for phone calls.	\$1,027.00	2.6	\$1,027.00
151.	Senior Associate	Tocci, Dom	\$395	202	Financial Institution Requests	1/28/2019	2.7	Draft email correspondence w/ FIs to expedite final requests.	\$1,066.50	2.7	\$1,066.50
152.	Senior Associate	Tocci, Dom	\$395	203	Master Database Development	1/28/2019	2.3	Discuss FI QC, set instructions and clean FI docs to be reviewed by others.	\$908.50	2.3	\$908.50
153^^	Senior Associate	Tocci, Dom	\$395	601	Priority AH Review Process	1/31/2019	1.8	Review/download supporting data for AH holdings.	\$711.00	1.8	\$405.00
Task Totals							237.0		\$109,875.00	222.4	\$94,355.50
Reduction: 25%										55.6	\$23,588.88

^ Lines 27 and 57-59 also identified on Exhibit C with corresponding reductions. Lines 3, 13, 15-16, 20, 27, 29, 31-32, 34, 38, 44-46, 49, 52, 55-56, 59, 66, 70, 75, 87, 90-91, 95, 101, 108, 112, 118, 124, 128, 135 and 137 also identified on Exhibit N without reduction.

^^ Lines 7, 17, 85-86, 92-93, 96, 113-114, 119, 122, 132-134, 136, 139, 141-144 and 153 also identified on Exhibit M with corresponding reductions.

Lines 28 and 123 also identified on Exhibit L with corresponding reductions. Line 123 also identified on Exhibit N without reduction.

Lines 33, 65 and 102 also identified on Exhibit K-1 with corresponding reductions. Line 102 also identified on Exhibit N without reduction.

Lines 35 and 104 also identified on Exhibit R with corresponding reductions.

* Line 78 also identified on Exhibit J with a corresponding reduction and on Exhibit N without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit P: Internal Status Meetings and Calls											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/1/2018	0.3	Call with A. Gittleman to discuss case.	\$165.00	0.3	\$165.00
2.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/1/2018	0.3	Call with K. Lattner to discuss case.	\$195.00	0.3	\$195.00
3.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	11/1/2018	0.4	Internal call with C.Cieciura to discuss workstream	\$90.00	0.4	\$90.00
4.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/1/2018	0.5	Internal catch up with team to discuss case status.	\$275.00	0.5	\$275.00
5.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$112.50	0.5	\$112.50
6.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$325.00	0.5	\$325.00
7.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$212.50	0.5	\$212.50
8.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/2/2018	0.5	Internal status call.	\$275.00	0.5	\$275.00
9.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ A. Gittleman.	\$650.00	1.0	\$650.00
10.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/2/2018	1.0	Catch up w/ J. Feltman.	\$650.00	1.0	\$650.00
11.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/3/2018	0.3	Call w/ A. Gittleman, C. Cieciura re: status update.	\$127.50	0.3	\$127.50
12.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/3/2018	0.3	Call w/ A. Gittleman, E. Hornung re: status update.	\$67.50	0.3	\$67.50
13.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/3/2018	0.3	Call w/ E. Hornung, C. Cieciura re: status update.	\$195.00	0.3	\$195.00
14.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/3/2018	0.5	Call w/ A. Gittleman to discuss process.	\$275.00	0.5	\$275.00
15.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/3/2018	0.5	Call w/ K. Lattner to discuss process.	\$325.00	0.5	\$325.00
16.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ C. Jenkins, A. Gittleman.	\$325.00	0.5	\$325.00
17^^	Managing Director	Jenkins, Carl	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ J. Feltman, A. Gittleman.	\$325.00	0.0	\$0.00
18.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/3/2018	0.5	Status call w/ J. Feltman, C. Jenkins.	\$325.00	0.5	\$325.00
19.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$112.50	0.5	\$112.50
20.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.5	\$325.00
21.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$325.00	0.5	\$325.00
22.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$212.50	0.5	\$212.50
23.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/5/2018	0.5	Internal D&P status call.	\$275.00	0.5	\$275.00
24.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/6/2018	0.9	Meeting w/ C. Cieciura re: next steps.	\$495.00	0.9	\$495.00
25.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/6/2018	0.9	Meeting w/ K. Lattner re: next steps.	\$202.50	0.9	\$202.50
26.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/7/2018	0.3	Call w/ E. Hornung, K. Lattner re: status and progress.	\$127.50	0.3	\$127.50
27.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/7/2018	0.4	Call w/ E. Hornung, K. Lattner re: status and progress.	\$220.00	0.4	\$220.00
28.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ A. Gittleman.	\$195.00	0.3	\$195.00
29.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/7/2018	0.3	Planning mtg. w/ J. Feltman.	\$195.00	0.3	\$195.00
30.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$157.50	0.7	\$157.50
31.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.7	\$455.00
32.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$455.00	0.7	\$455.00
33.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$297.50	0.7	\$297.50
34.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/7/2018	0.7	Internal D&P status call.	\$385.00	0.7	\$385.00
35.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/8/2018	0.5	Call w/ E. Hornung, C. Cieciura re: D&P review process.	\$275.00	0.5	\$275.00
36.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$112.50	0.5	\$112.50
37.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$325.00	0.5	\$325.00
38.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$212.50	0.5	\$212.50
39.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/8/2018	0.5	Internal D&P status call re: strategy/process.	\$275.00	0.5	\$275.00
40.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00
41^^	Vice President	Jacobs, Debra	\$425	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$255.00	0.0	\$0.00
42.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00
43.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$330.00	0.6	\$330.00
44.	Analyst	Lindquist, Brad	\$225	601	Priority AH Review Process	11/8/2018	0.6	Internal D&P call to onboard new team members for review process.	\$135.00	0.6	\$135.00
45.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$45.00	0.2	\$45.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit P: Internal Status Meetings and Calls											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
46.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.2	T/c w/ C. Cieciera re: case status.	\$85.00	0.2	\$85.00
47^	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.2	Call w/ E. Hornung re: case status.	\$85.00	0.0	\$0.00
48.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/9/2018	0.2	T/c w/ E. Hornung re: case status.	\$110.00	0.2	\$110.00
49.	Analyst	Cieciera, Caroline	\$225	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$90.00	0.4	\$90.00
50.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00
51.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$260.00	0.4	\$260.00
52.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$170.00	0.4	\$170.00
53.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/9/2018	0.4	Internal Call (cont'd)	\$220.00	0.4	\$220.00
54.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/9/2018	0.5	T/c w/ A. Gittleman re: case status.	\$275.00	0.5	\$275.00
55.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.5	T/c w/ K. Lattner re: case status.	\$325.00	0.5	\$325.00
56.	Analyst	Cieciera, Caroline	\$225	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$135.00	0.6	\$135.00
57.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.6	\$390.00
58.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$390.00	0.6	\$390.00
59.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$255.00	0.6	\$255.00
60.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/9/2018	0.6	Internal status call.	\$330.00	0.6	\$330.00
61.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.5	\$325.00
62.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$325.00	0.5	\$325.00
63.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/12/2018	0.5	Internal call to discuss status	\$275.00	0.5	\$275.00
64.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/16/2018	0.5	Multiple status calls w/ A. Gittleman	\$212.50	0.5	\$212.50
65.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.5	Follow up discussion w/ A. Gittleman re: weekly progress, next steps.	\$212.50	0.5	\$212.50
66.	Analyst	Cieciera, Caroline	\$225	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$180.00	0.8	\$180.00
67.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$520.00	0.8	\$520.00
68.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$340.00	0.8	\$340.00
69.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/15/2018	0.8	Internal Status Call.	\$440.00	0.8	\$440.00
70.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ A. Gittleman, C. Cieciera, K. Lattner.	\$340.00	0.8	\$340.00
71.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/15/2018	0.8	Preparatory mtg. w/ C. Cieciera, E. Hornung, A. Gittleman.	\$440.00	0.8	\$440.00
72.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/16/2018	0.5	Internal Status Call.	\$212.50	0.5	\$212.50
73.	Managing Director	Feltman, James	\$650	995	Supplemental FOMB Request	11/16/2018	1.0	Discuss case status on t/c w/ A. Gittleman.	\$650.00	1.0	\$650.00
74.	Managing Director	Gittleman, Ann	\$650	995	Supplemental FOMB Request	11/16/2018	1.0	Discuss case status on t/c w/ J. Feltman.	\$650.00	1.0	\$650.00
75.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/17/2018	0.3	Discuss status update on t/c w/ E. Hornung.	\$195.00	0.3	\$195.00
76.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/17/2018	0.3	Discuss status update on t/c w/ J. Feltman.	\$127.50	0.3	\$127.50
77.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ C. Cieciera, E. Hornung.	\$275.00	0.5	\$275.00
78.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ C. Cieciera, K. Lattner.	\$212.50	0.5	\$212.50
79.	Analyst	Cieciera, Caroline	\$225.00	999	Case Status & Strategy	11/19/2018	0.5	Catch up t/c w/ E. Hornung, K. Lattner.	\$112.50	0.5	\$112.50
80.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.5	\$325.00
81.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$325.00	0.5	\$325.00
82.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$212.50	0.5	\$212.50
83.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/19/2018	0.5	Internal Status Call.	\$275.00	0.5	\$275.00
84.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/19/2018	0.7	Discuss case status on t/c w/ E. Hornung.	\$385.00	0.7	\$385.00
85.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/19/2018	0.7	Discuss case status on t/c w/ K. Lattner.	\$297.50	0.7	\$297.50
86.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/20/2018	0.7	Meeting w/ C. Cieciera re: status update.	\$385.00	0.7	\$385.00
87.	Analyst	Cieciera, Caroline	\$225	999	Case Status & Strategy	11/20/2018	0.7	Meeting w/ K. Lattner re: status update.	\$157.50	0.7	\$157.50
88.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciera, J. Feltman, E. Hornung	\$550.00	1.0	\$550.00
89.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciera, J. Feltman, K. Lattner	\$425.00	1.0	\$425.00
90.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, C. Cieciera, K. Lattner, E. Hornung	\$650.00	1.0	\$650.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
91.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ A. Gittleman, K. Lattner, J. Feltman, E. Hornung	\$225.00	1.0	\$225.00
92.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/20/2018	1.0	Status mtg. w/ K. Lattner, C. Cieciura, J. Feltman, E. Hornung	\$650.00	1.0	\$650.00
93.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ A. Gittleman re: case strategy.	\$650.00	1.0	\$650.00
94.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/20/2018	1.0	T/c w/ J. Feltman re: case strategy.	\$650.00	1.0	\$650.00
95.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/21/2018	0.6	Discuss case status and strategy on t/c w/ E. Hornung.	\$330.00	0.6	\$330.00
96.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/21/2018	0.6	Discuss case status and strategy on t/c w/ K. Lattner.	\$255.00	0.6	\$255.00
97.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciura, J. Feltman, E. Hornung	\$440.00	0.8	\$440.00
98.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciura, J. Feltman, K. Lattner.	\$340.00	0.8	\$340.00
99.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, C. Cieciura, K. Lattner, E. Hornung	\$520.00	0.8	\$520.00
100.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ A. Gittleman, K. Lattner, J. Feltman, E. Hornung	\$180.00	0.8	\$180.00
101.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/21/2018	0.8	Status mtg. w/ K. Lattner, C. Cieciura, J. Feltman, E. Hornung	\$520.00	0.8	\$520.00
102.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00
103.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/21/2018	1.0	Discuss case status w/ J. Feltman.	\$650.00	1.0	\$650.00
104.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/21/2018	1.1	Add'l update call with A. Gittleman on plan forward	\$605.00	1.1	\$605.00
105.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/21/2018	1.1	Add'l update call with K. Lattner on plan forward	\$715.00	1.1	\$715.00
106.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	11/23/2018	0.2	Call w/ C. Cieciura re: weekly progress.	\$110.00	0.2	\$110.00
107.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/23/2018	0.2	Call w/ K. Lattner re: weekly progress.	\$45.00	0.2	\$45.00
108.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$112.50	0.5	\$112.50
109.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$325.00	0.5	\$325.00
110.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	11/23/2018	0.5	Internal status call.	\$275.00	0.5	\$275.00
111.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/26/2018	0.5	Catch up mtg. w/ A. Gittleman.	\$212.50	0.5	\$212.50
112.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/26/2018	0.5	Catch up mtg. w/ E. Hornung.	\$325.00	0.5	\$325.00
113.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/27/2018	0.3	Call w/ A. Gittleman re: status	\$165.00	0.3	\$165.00
114.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.3	Call w/ J. Feltman re: status	\$195.00	0.3	\$195.00
115.	Analyst	Cieciura, Caroline	\$225	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00
116.	Managing Director	Feltman, James	\$650	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.4	\$260.00
117.	Managing Director	Gittleman, Ann	\$650	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$260.00	0.4	\$260.00
118.	Vice President	Hornung, Eric	\$425	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$170.00	0.4	\$170.00
119.	Analyst	Jacobson, Jennifer L.	\$225	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00
120.	Analyst	Kanto, John	\$225	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$90.00	0.4	\$90.00
121.	Director	Lattner, Kathryn	\$550	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$220.00	0.4	\$220.00
122.	Director	Ledwidge, Niall	\$550	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$220.00	0.4	\$220.00
123.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	11/27/2018	0.4	Discuss accelerated review task w/ internal team.	\$170.00	0.4	\$170.00
124.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting w/ E. Hornung; A. Gittleman & C. Cieciura	\$520.00	0.8	\$520.00
125.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting with J. Feltman, E. Hornung, A. Gittleman.	\$180.00	0.8	\$180.00
126.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/27/2018	0.8	Internal status meeting with J. Feltman, E. Hornung, C. Cieciura.	\$520.00	0.8	\$520.00
127.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/27/2018	0.8	Internal status mtg. w/ J. Feltman, A. Gittleman, C. Cieciura.	\$340.00	0.8	\$340.00
128.	Analyst	Cieciura, Caroline	\$225.00	999	Case Status & Strategy	11/27/2018	1.0	Catch up mtgs. w/ A. Gittleman, J. Feltman, E. Hornung.	\$225.00	1.0	\$225.00
129.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/28/2018	0.5	T/c w/ J. Feltman re: case status.	\$325.00	0.5	\$325.00
130.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	0.8	T/c w/ J. Feltman re: open items, next steps, revisions to Addendum #3.	\$520.00	0.8	\$520.00
131.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Mtg. w/ J. Feltman re: scheduling, next steps, staffing.	\$650.00	1.0	\$650.00
132.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ A. Gittleman, J. Feltman, C. Cieciura.	\$425.00	1.0	\$425.00
133.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	11/28/2018	1.0	Catch up mtgs. w/ E. Hornung, J. Feltman, C. Cieciura.	\$650.00	1.0	\$650.00
134.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/29/2018	0.5	T/c w/ A. Gittleman re: case status.	\$325.00	0.5	\$325.00
135.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/29/2018	1.0	Discuss case status in mtg. w/ J. Feltman.	\$425.00	1.0	\$425.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit P: Internal Status Meetings and Calls											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
136.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, E. Hornung, C. Cieciora, E. Hornung, K. Lattner.	\$390.00	0.6	\$390.00
137.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Cieciora, E. Hornung, K. Lattner.	\$330.00	0.6	\$330.00
138.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Cieciora, N. Ledwidge, E. Hornung.	\$330.00	0.6	\$330.00
139.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ A. Gittleman, J. Feltman, C. Cieciora, N. Ledwidge, K. Lattner.	\$255.00	0.6	\$255.00
140.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	11/30/2018	0.6	Internal catch up w/ E. Hornung, J. Feltman, C. Cieciora, E. Hornung, K. Lattner.	\$390.00	0.6	\$390.00
141.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, C. Cieciora, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	1.3	\$845.00
142.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, C. Cieciora, K. Lattner, N. Ledwidge.	\$552.50	1.3	\$552.50
143.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, C. Cieciora, N. Ledwidge.	\$715.00	1.3	\$715.00
144.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, C. Cieciora.	\$715.00	1.3	\$715.00
145.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$292.50	1.3	\$292.50
146.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/4/2018	1.3	Internal Call re: two week strategy with C. Cieciora, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$845.00	1.3	\$845.00
147.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/6/2018	0.5	Call with A. Gittleman re: status updates including database mgmt.	\$325.00	0.5	\$325.00
148.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/6/2018	0.5	Call with J. Feltman re: status updates including database mgmt.	\$325.00	0.5	\$325.00
149.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/7/2018	0.1	Discuss case status and next steps on t/c w/ A. Gittleman.	\$42.50	0.1	\$42.50
150.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.1	Discuss case status and next steps on t/c w/ E. Hornung.	\$65.00	0.1	\$65.00
151.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$275.00	0.5	\$275.00
152.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$112.50	0.5	\$112.50
153.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, C. Caroline	\$275.00	0.5	\$275.00
154.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, J. Feltman, N. Ledwidge, K. Lattner, C. Caroline .	\$212.50	0.5	\$212.50
155.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with A. Gittleman, N. Ledwidge, E. Hornung, K. Lattner, C. Caroline	\$325.00	0.5	\$325.00
156.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.5	Internal Call with N. Ledwidge, J. Feltman, E. Hornung, K. Lattner, C. Caroline .	\$325.00	0.5	\$325.00
157.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.9	\$585.00
158.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$585.00	0.9	\$585.00
159.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/7/2018	0.9	Meeting with the team to discuss status and plan forward.	\$382.50	0.9	\$382.50
160^	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/7/2018	1.1	Internal Call with A. Gittleman, J. Feltman, E. Hornung, C. Caroline .	\$605.00	0.0	\$0.00
161.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ E. Hornung, N. Ledwidge, J. Jacobson, C. Cieciora.	\$110.00	0.2	\$110.00
162.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, E. Hornung, J. Jacobson, C. Cieciora.	\$110.00	0.2	\$110.00
163.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, E. Hornung, C. Cieciora.	\$45.00	0.2	\$45.00
164.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, J. Jacobson, C. Cieciora.	\$85.00	0.2	\$85.00
165.	Analyst	Cieciora, Caroline	\$225.00	999	Case Status & Strategy	12/10/2018	0.2	Case strategy call w/ K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$45.00	0.2	\$45.00
166.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$455.00	0.7	\$455.00
167.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$455.00	0.7	\$455.00

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
168.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, C. Cieciora, E. Hornung.	\$385.00	0.7	\$385.00
169.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, C. Cieciora, E. Hornung.	\$385.00	0.7	\$385.00
170.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$157.50	0.7	\$157.50
171.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson.	\$297.50	0.7	\$297.50
172.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/10/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$157.50	0.7	\$157.50
173.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Call with A. Gittleman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00
174.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/10/2018	1.0	Call with J. Feltman re: next steps and planning for Dec/Jan activities.	\$650.00	1.0	\$650.00
175.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ E. Hornung, A. Gittleman, N. Ledwidge, K. Lattner, C. Cieciora, J. Jacobson.	\$520.00	0.8	\$520.00
176.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, E. Hornung, K. Lattner, C. Cieciora, J. Jacobson.	\$440.00	0.8	\$440.00
177.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, E. Hornung, C. Cieciora, J. Jacobson.	\$440.00	0.8	\$440.00
178.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, C. Cieciora, E. Hornung.	\$180.00	0.8	\$180.00
179.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, C. Cieciora, J. Jacobson.	\$340.00	0.8	\$340.00
180.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, A. Gittleman, N. Ledwidge, K. Lattner, E. Hornung, J. Jacobson.	\$180.00	0.8	\$180.00
181.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.8	Internal call re: status, strategy, reporting w/ J. Feltman, E. Hornung, N. Ledwidge, K. Lattner, C. Cieciora, J. Jacobson.	\$520.00	0.8	\$520.00
182.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/13/2018	0.4	Call w/ E. Hornung re: weekly status update.	\$260.00	0.4	\$260.00
183.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/13/2018	0.4	Calls w/ A. Gittleman re: weekly status update.	\$170.00	0.4	\$170.00
184.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, C. Cieciora, E. Hornung.	\$275.00	0.5	\$275.00
185.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, C. Cieciora, E. Hornung.	\$275.00	0.5	\$275.00
186.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$112.50	0.5	\$112.50
187.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson.	\$212.50	0.5	\$212.50
188.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson, E. Hornung.	\$112.50	0.5	\$112.50
189.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$325.00	0.5	\$325.00
190.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/14/2018	0.5	Internal status call w/ J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung.	\$325.00	0.5	\$325.00
191.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, C. Cieciora, A. Gittleman.	\$220.00	0.4	\$220.00
192.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, C. Cieciora, K. Lattner.	\$260.00	0.4	\$260.00
193.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, J. Feltman, K. Lattner, A. Gittleman.	\$90.00	0.4	\$90.00
194.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with J. Jacobson, K. Lattner, C. Cieciora, A. Gittleman.	\$260.00	0.4	\$260.00
195.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/17/2018	0.4	Internal status call with K. Lattner, J. Feltman, C. Cieciora, A. Gittleman.	\$90.00	0.4	\$90.00
196.	Vice President	Hornung, Eric	\$425.00	999	Case Status & Strategy	12/18/2018	0.1	Discuss status of various tasks w/ A. Gittleman.	\$42.50	0.1	\$42.50
197.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/18/2018	0.1	Discuss status of various tasks w/ E. Hornung	\$65.00	0.1	\$65.00
198.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Call with A. Gittleman re: recent activities and case management.	\$325.00	0.5	\$325.00
199.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/19/2018	0.5	Call with J. Feltman re: recent activities and case management.	\$325.00	0.5	\$325.00

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
200.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, C. Cieciora, N. Ledwidge, J. Jacobson, K. Lattner.	\$212.50	0.5	\$212.50
201.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciora, J. Jacobson.	\$275.00	0.5	\$275.00
202.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciora, K. Lattner.	\$112.50	0.5	\$112.50
203.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$112.50	0.5	\$112.50
204.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, E. Hornung, C. Cieciora, J. Jacobson.	\$275.00	0.5	\$275.00
205.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, A. Gittleman, C. Cieciora, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.5	\$325.00
206.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	0.5	Internal status call w/ K. Lattner, J. Feltman, C. Cieciora, N. Ledwidge, J. Jacobson, E. Hornung.	\$325.00	0.5	\$325.00
207.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ E. Hornung, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$455.00	0.7	\$455.00
208.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$385.00	0.7	\$385.00
209.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, E. Hornung, C. Cieciora, J. Jacobson (cont'd).	\$385.00	0.7	\$385.00
210.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, E. Hornung (cont'd).	\$157.50	0.7	\$157.50
211.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$297.50	0.7	\$297.50
212.	Analyst	Cieciora, Caroline	\$225	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, E. Hornung, J. Jacobson (cont'd).	\$157.50	0.7	\$157.50
213.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/19/2018	0.7	Internal status call w/ J. Feltman, E. Hornung, K. Lattner, N. Ledwidge, C. Cieciora, J. Jacobson (cont'd).	\$455.00	0.7	\$455.00
214.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	12/20/2018	0.3	Call with A. Gittleman to discuss project mgmt. .	\$195.00	0.3	\$195.00
215.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/20/2018	0.3	Call with J. Feltman to discuss project mgmt. .	\$195.00	0.3	\$195.00
216.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, J. Jacobson, K. Lattner.	\$330.00	0.6	\$330.00
217.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, E. Hornung.	\$330.00	0.6	\$330.00
218.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, K. Lattner.	\$135.00	0.6	\$135.00
219.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, K. Lattner.	\$255.00	0.6	\$255.00
220.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ J. Feltman, E. Hornung, E. Hornung, N. Ledwidge, K. Lattner.	\$390.00	0.6	\$390.00
221.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/21/2018	0.6	Internal status call w/ N. Ledwidge, A. Gittleman, E. Hornung, J. Jacobson, K. Lattner.	\$390.00	0.6	\$390.00
222.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/24/2018	0.3	Internal catch up w/ A. Gittleman, J. Jacobson.	\$127.50	0.3	\$127.50
223.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/24/2018	0.3	Internal status call with A. Gittleman, E. Hornung.	\$67.50	0.3	\$67.50
224.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/24/2018	0.3	Internal status call with J. Jacobson, E. Hornung.	\$195.00	0.3	\$195.00
225.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, J. Feltman, J. Jacobson, K. Lattner.	\$385.00	0.7	\$385.00
226.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Feltman, K. Lattner.	\$157.50	0.7	\$157.50
227.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, J. Feltman.	\$385.00	0.7	\$385.00

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228.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$455.00	0.7	\$455.00
229.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/27/2018	0.7	Internal status meeting w/ A. Gittleman, J. Feltman, N. Ledwidge, J. Jacobson, K. Lattner.	\$297.50	0.7	\$297.50
230.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	12/27/2018	1.0	Calls with team to discuss plan and process forward .	\$650.00	1.0	\$650.00
231.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/28/2018	1.2	Internal call with A. Gittleman, J. Feltman, E.Hornung, K.Lattner, N. Ledwidge.	\$270.00	1.2	\$270.00
232.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, A. Gittleman, E.Hornung, K.Lattner, N. Ledwidge.	\$780.00	1.2	\$780.00
233.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, A. Gittleman, K.Lattner, N. Ledwidge.	\$510.00	1.2	\$510.00
234.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, A. Gittleman, N. Ledwidge.	\$660.00	1.2	\$660.00
235.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, K.Lattner, A. Gittleman.	\$660.00	1.2	\$660.00
236.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/28/2018	1.2	Internal call with J. Jacobson, J. Feltman, E.Hornung, K.Lattner, N. Ledwidge.	\$780.00	1.2	\$780.00
237.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, J. Jacobson, N. Ledwidge.	\$275.00	0.5	\$275.00
238.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, J. Jacobson.	\$275.00	0.5	\$275.00
239.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$112.50	0.5	\$112.50
240.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge.	\$212.50	0.5	\$212.50
241.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/31/2018	0.5	Internal call with A. Gittleman, J. Jacobson, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.5	\$325.00
242.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/31/2018	0.5	Internal call with J. Jacobson, J. Feltman, E. Hornung, K. Lattner, N. Ledwidge.	\$325.00	0.5	\$325.00
243.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/2/2019	0.5	Internal Call with AG, NL, KL, EH	\$275.00	0.5	\$275.00
244.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, J. Jacobson, K. Lattner, E. Hornung.	\$275.00	0.5	\$275.00
245^	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, J. Jacobson, E. Hornung.	\$275.00	0.0	\$0.00
246.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, K. Lattner, E. Hornung.	\$112.50	0.5	\$112.50
247.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ A. Gittleman, N. Ledwidge, K. Lattner, J. Jacobson.	\$212.50	0.5	\$212.50
248.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/2/2019	0.5	Internal status call w/ J. Jacobson, N. Ledwidge, K. Lattner, E. Hornung.	\$325.00	0.5	\$325.00
249.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, E. Hornung, J. Feltman	\$225.00	1.0	\$225.00
250.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, E. Hornung, J. Jacobson.	\$650.00	1.0	\$650.00
251.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with A. Gittleman, J. Feltman, J. Jacobson.	\$425.00	1.0	\$425.00
252.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/4/2019	1.0	Internal status call with J. Jacobson, E. Hornung, J. Feltman	\$650.00	1.0	\$650.00
253.	Director	Saeed, Zain	\$550.00	999	Case Status & Strategy	1/7/2019	0.5	Call with J. Jacobson, K. Lattner, N. Ledwidge re: AH Reviews.	\$275.00	0.5	\$275.00
254.	Director	Ledwidge, Niall	\$550.00	999	Case Status & Strategy	1/7/2019	0.5	Call with J. Jacobson, K. Lattner, Z. Saeed re: AH Reviews.	\$275.00	0.5	\$275.00
255^	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/7/2019	1.0	Call with J. Jacobson, N. Ledwidge, Z. Saeed re: AH Reviews.	\$550.00	0.0	\$0.00
256.	Analyst	Jacobson, Jennifer L	\$225.00	999	Case Status & Strategy	1/7/2019	1.0	Call with K. Lattner, N. Ledwidge, Z. Saeed re: AH Reviews.	\$225.00	1.0	\$225.00
257.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, K. Lattner, D. Tocci.	\$440.00	0.8	\$440.00
258.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.8	\$440.00
259^	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, D. Tocci.	\$440.00	0.0	\$0.00
260.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, J. Feltman, K. Lattner, D. Tocci, N. Ledwidge.	\$180.00	0.8	\$180.00
261.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.8	\$520.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
262.	Senior Associate	Tocci, Dom	\$395	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, J. Jacobson, K. Lattner, A. Gittleman.	\$316.00	0.8	\$316.00
263.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/9/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, J. Jacobson, K. Lattner, D. Tocci.	\$520.00	0.8	\$520.00
264.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, J. Jacobson, N. Ledwidge, Z. Saeed.	\$440.00	0.8	\$440.00
265.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, J. Jacobson, Z. Saeed.	\$440.00	0.8	\$440.00
266.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson.	\$440.00	0.8	\$440.00
267.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, A. Gittleman, K. Lattner, N. Ledwidge, Z. Saeed.	\$180.00	0.8	\$180.00
268.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Feltman, J. Jacobson, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.8	\$520.00
269.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Jacobson, A. Gittleman, J. Feltman, N. Ledwidge, Z. Saeed.	\$440.00	0.8	\$440.00
270.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/11/2019	0.8	Internal status call with J. Jacobson, A. Gittleman, K. Lattner, N. Ledwidge, Z. Saeed.	\$520.00	0.8	\$520.00
271.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, J. Feltman, K. Lattner	\$440.00	0.8	\$440.00
272.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, J. Feltman, N. Ledwidge.	\$440.00	0.8	\$440.00
273.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with A. Gittleman, N. Ledwidge, K. Lattner	\$520.00	0.8	\$520.00
274.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/14/2019	0.8	Internal status call with N. Ledwidge, J. Feltman, K. Lattner	\$520.00	0.8	\$520.00
275.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with J. Feltman, E. Hornung, D. Tocci, J. Jacobson.	\$440.00	0.8	\$440.00
276.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, E. Hornung, D. Tocci, J. Jacobson.	\$520.00	0.8	\$520.00
277.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, D. Tocci, J. Jacobson.	\$340.00	0.8	\$340.00
278.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, E. Hornung, D. Tocci.	\$180.00	0.8	\$180.00
279.	Senior Associate	Tocci, Dom	\$395	999	Case Status & Strategy	1/15/2019	0.8	Internal status call with K. Lattner, J. Feltman, E. Hornung, J. Jacobson.	\$316.00	0.8	\$316.00
280.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/16/2019	0.7	Internal status call K. Lattner, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$385.00	0.7	\$385.00
281.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$385.00	0.7	\$385.00
282.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, A. Gittleman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.7	\$455.00
283.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, E. Hornung, J. Jacobson.	\$385.00	0.7	\$385.00
284.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, E. Hornung, N. Ledwidge.	\$157.50	0.7	\$157.50
285.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, A. Gittleman, N. Ledwidge, J. Jacobson.	\$297.50	0.7	\$297.50
286.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/16/2019	0.7	Internal status call Z. Saeed, K. Lattner, J. Feltman, E. Hornung, N. Ledwidge, J. Jacobson.	\$455.00	0.7	\$455.00
287.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, E. Hornung, Z. Saeed, N. Ledwidge.	\$180.00	0.8	\$180.00
288.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge.	\$440.00	0.8	\$440.00
289.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, Z. Saeed.	\$440.00	0.8	\$440.00
290.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, Z. Saeed, N. Ledwidge.	\$340.00	0.8	\$340.00
291.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.8	\$520.00

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Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
292.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/18/2019	0.8	Internal status call with J. Feltman, J. Jacobson, E. Hornung, Z. Saeed, N. Ledwidge.	\$520.00	0.8	\$520.00
293.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with J. Kanto & K. Lattner.	\$165.00	0.3	\$165.00
294.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with J. Kanto & N. Ledwidge.	\$165.00	0.3	\$165.00
295.	Analyst	Kanto, John	\$225	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with N. Ledwidge & K. Lattner.	\$67.50	0.3	\$67.50
296.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with N. Ledwidge and K. Lattner re: Sample testing approach.	\$165.00	0.3	\$165.00
297.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with Z. Saeed and K. Lattner re: Sample testing approach.	\$165.00	0.3	\$165.00
298.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/22/2019	0.3	Internal status call with Z. Saeed and N. Ledwidge re: Sample testing approach.	\$165.00	0.3	\$165.00
299.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$157.50	0.7	\$157.50
300.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, K. Lattner, Z. Saeed.	\$385.00	0.7	\$385.00
301.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner.	\$385.00	0.7	\$385.00
302.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, Z. Saeed.	\$385.00	0.7	\$385.00
303.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Feltman, J. Jacobson, N. Ledwidge, K. Lattner, Z. Saeed.	\$297.50	0.7	\$297.50
304.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with A. Gittleman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.7	\$455.00
305.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/22/2019	0.7	Internal status call with J. Feltman, J. Jacobson, E. Hornung, N. Ledwidge, K. Lattner, Z. Saeed.	\$455.00	0.7	\$455.00
306.	Managing Director	Feltman, James	\$650.00	999	Case Status & Strategy	1/23/2019	0.5	Update call with A. Gittleman, K. Lattner.	\$325.00	0.5	\$325.00
307.	Managing Director	Gittleman, Ann	\$650.00	999	Case Status & Strategy	1/23/2019	0.5	Update call with J. Feltman, K. Lattner.	\$325.00	0.5	\$325.00
308.	Director	Lattner, Kathryn	\$550.00	999	Case Status & Strategy	1/23/2019	0.6	Update call with A. Gittleman, J. Feltman,	\$330.00	0.6	\$330.00
309.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$440.00	0.8	\$440.00
310.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, J. Jacobson, K. Lattner.	\$440.00	0.8	\$440.00
311.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson.	\$440.00	0.8	\$440.00
312.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, K. Lattner.	\$180.00	0.8	\$180.00
313.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, J. Feltman, Z. Saeed, N. Ledwidge, J. Jacobson, K. Lattner.	\$340.00	0.8	\$340.00
314.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with A. Gittleman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.8	\$520.00
315.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/25/2019	0.8	Internal status call with J. Feltman, Z. Saeed, E. Hornung, N. Ledwidge, J. Jacobson, K. Lattner.	\$520.00	0.8	\$520.00
316.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, E. Hornung, J. Jacobson.	\$385.00	0.7	\$385.00
317.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, Z. Saeed, E. Hornung.	\$157.50	0.7	\$157.50
318.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/28/2019	0.7	Internal call with A. Gittleman, J. Feltman, Z. Saeed, J. Jacobson.	\$297.50	0.7	\$297.50
319.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/28/2019	0.7	Internal call with J. Feltman, Z. Saeed, E. Hornung, J. Jacobson.	\$455.00	0.7	\$455.00
320.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/28/2019	1.0	Internal call with A. Gittleman, Z. Saeed, E. Hornung, J. Jacobson.	\$650.00	0.7	\$455.00
321.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.3	\$195.00
322.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$127.50	0.3	\$127.50

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Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
323.	Director	Saeed, Zain	\$550	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, N. Ledwidge, J. Jacobson.	\$165.00	0.3	\$165.00
324.	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, J. Jacobson.	\$165.00	0.3	\$165.00
325.	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge, J. Jacobson.	\$195.00	0.3	\$195.00
326.	Analyst	Jacobson, Jennifer L	\$225	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, K. Lattner, Z. Saeed, N. Ledwidge.	\$67.50	0.3	\$67.50
327.	Director	Lattner, Kathryn	\$550	999	Case Status & Strategy	1/30/2019	0.3	Internal status call with J. Feltman, E. Hornung, A. Gittleman, Z. Saeed, N. Ledwidge, J. Jacobson.	\$165.00	0.3	\$165.00
Task Totals							206.4		\$104,884.50	201.4	\$102,154.50
Reduction:										100.7	\$51,077.25
50%											

^ Lines 47, 160, 245, 255 and 259 also identified on Exhibit F with corresponding reductions. Line 47 also identified on Exhibit G without reduction.

^^ Lines 17 and 41 also identified on Exhibit J with corresponding reductions. Line 41 also identified on Exhibit K-1 without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit Q: Translation Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Jacobson, Jennifer L	\$225	601	Priority AH Review Process	12/26/2018	2.9	Review Autoridad de Edificios Publicos - Translating docs.	\$652.50	0.0	\$0.00
2.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	11/30/2018	1.1	Review Administracion de Servicios Medicos - reviewing/translating documents.	\$467.50	1.1	\$467.50
3.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	12/3/2018	1.7	Translate Departamento de Asuntos Consumidor documents.	\$722.50	1.7	\$722.50
4.	Vice President	Patino, Daniel	\$425	601	Priority AH Review Process	12/3/2018	2.9	Translate Administracion de Servicios Medicos documents.	\$1,232.50	2.9	\$1,232.50
Task Totals							8.6		\$3,075.00	5.7	\$2,422.50
Tasks Billed at Analyst Rate (\$225):											(\$1,282.50)
Reduction:											\$1,140.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit R: Duplicative Tasks											
Timekeeper Detail				Billing Detail						Questioned Time Entries	
Row Number	Position Title	Timekeeper Name	Rate	Matter Number	Matter Name	Date of Service	Time (Hours)	Activity Description (Notes)	Total Fees for Each Task	Hours	Amount
1.	Analyst	Cieciura, Caroline	\$225	999	Case Status & Strategy	12/6/2018	1.8	Draft weekly update email.	\$405.00	1.8	\$405.00
2.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/6/2018	1.7	Update weekly status update email.	\$722.50	0.0	\$0.00
3.	Vice President	Hornung, Eric	\$425	999	Case Status & Strategy	12/6/2018	2.7	Draft weekly status update email.	\$1,147.50	0.0	\$0.00
4.	Managing Director	Feltman, James	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with A. Gittleman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.0	\$0.00
5^	Managing Director	Gittleman, Ann	\$650	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$325.00	0.3	\$162.50
6^	Director	Ledwidge, Niall	\$550	999	Case Status & Strategy	12/12/2018	0.5	Discuss work stream with J. Feltman, N. Ledwidge; draft follow up memo on overseas accounts.	\$275.00	0.3	\$137.50
7.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	12/21/2018	0.8	Review updates from developer to ensure this is what was requested.	\$180.00	0.8	\$180.00
8.	Analyst	Jacobson, Jennifer L	\$225	801	TeamConnect Database Maintenance & Development	12/24/2018	1.0	Review updates from developer to ensure this is what was requested.	\$225.00	0.0	\$0.00
9.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/28/2018	1.9	QC documents received compared to what was uploaded into TC.	\$807.50	1.9	\$807.50
10.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/28/2018	2.1	Check for accuracy of uploading of documents into TC.	\$892.50	2.1	\$892.50
11.	Vice President	Patterson, Nicole	\$425	203	Master Database Development	12/28/2018	2.9	Conduct QC of documents received and uploaded into TC.	\$1,232.50	0.0	\$0.00
12.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/31/2019	2.2	Analyze data provided by Hacienda.	\$1,210.00	2.2	\$1,210.00
13.	Director	Saeed, Zain	\$550	201	Account Holder Requests	1/31/2019	2.6	Analysis of data provided by Hacienda.	\$1,430.00	0.0	\$0.00
Task Totals							21.2		\$9,177.50	9.3	\$3,795.00
Reduction:										9.3	\$3,795.00
100%											

^ Lines 5-6 also identified on Exhibit O with corresponding reductions. Line 5 also identified on Exhibit E-2 without reduction.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit AA: Air Travel Charges								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
1.	Analyst	Cieciura, Caroline	Airfare	11/8/2018	RT ORD > SJU 11/12-16	Rpp3-4 - FIRST CLASS	\$1,479.80	\$739.90
2.	Managing Director	Feltman, James	Airfare	11/2/2018	RT MIA > SJU	Rp10 - reason for change fee? upgrade?	\$814.00	\$814.00
3.	Managing Director	Feltman, James	Airfare	11/27/2018	SJU > MIA 12/5	need receipt	\$139.28	\$139.28
4.	Managing Director	Feltman, James	Airfare	11/27/2018	SJU > NYC 12/5	Confirm whether Miami is home office (most flights from Miami) - no corresponding hotel charge (disallow as interoffice travel) - no receipt	\$174.03	\$174.03
5.	Managing Director	Feltman, James	Airfare	11/27/2018	MIA > SJU 12/9	no receipt	\$289.40	\$289.40
6.	Managing Director	Feltman, James	Airfare	11/28/2018	SJU > LGA RT 12/5-6	Confirm whether Miami is home office - no corresponding hotel charge (disallow as interoffice travel)	\$305.90	\$305.90
7.	Managing Director	Gittleman, Ann	Travel	11/9/2018	NYC > SJU RT	flight to Atlanta, then to San Juan next evening. Total charge \$2286.82 - Explanation for Atlanta stay and partial charge?	\$1,200.00	\$1,200.00
8.	Managing Director	Gittleman, Ann	Airfare	1/16/2019	Flight	Rpp23-24 NYC to SJU economy - total with booking fee \$374.68 (disallow overage)	\$382.68	\$8.00
9.	Vice President	Hornung, Eric	Airfare	11/9/2018	CVG > ATL RT 11/12-17	Rpp34-36 economy Need to confirm home office location	\$442.40	\$442.40
10.	Vice President	Hornung, Eric	Airfare	11/9/2018	ATL > SJU RT 11/12-17	Rpp28-30 economy Rpp31-33 ecredit \$50 due - applied to another flight? Also need to confirm home office location	\$1,032.80	\$1,032.80
11.	Vice President	Hornung, Eric	Airfare	11/14/2018	CVG > ATL RT 11/26-30	Rpp50-52 main cabin Need to confirm home office location	\$706.40	\$706.40
12.	Vice President	Hornung, Eric	Airfare	11/14/2018	ATL > SJU RT 11/26-30	Rpp53-55 main cabin Need to confirm home office location	\$836.80	\$836.80
13.	Vice President	Hornung, Eric	Airfare	12/10/2018	ATL > SJU 12/17	Rpp40-42 economy Need to confirm home office location	\$588.40	\$588.40
14.	Vice President	Hornung, Eric	Airfare	12/12/2018	SJU > CVG 12/20	Rpp45-46 main cabin Need to confirm home office location	\$882.90	\$882.90
15.	Vice President	Hornung, Eric	Airfare	1/1/2019	RT CVG>SJU	Rpp37-39 Delta Comfort + from Atlanta to PR Need to confirm home office location	\$693.80	\$693.80
16.	Vice President	Hornung, Eric	Airfare	1/18/2019	RT CVG>SJU	Rpp47-49 main cabin Need to confirm home office location & explanation of travel necessity	\$730.40	\$730.40
17.	Analyst	Jacobson, Jennifer L	Airfare	1/1/2019	Bag Fee	no receipt	\$30.00	\$30.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit AA: Air Travel Charges								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
18.	Analyst	Jacobson, Jennifer L	Airfare	1/10/2019	Bag Fee	no receipt & all other bag fees are \$30 - why is this fee larger?	\$49.00	\$49.00
19.	Analyst	Jacobson, Jennifer L	Airfare	1/11/2019	Bag Fee	no receipt	\$30.00	\$30.00
20.	Analyst	Jacobson, Jennifer L	Airfare	1/19/2019	Bag Fee	no receipt	\$30.00	\$30.00
21.	Analyst	Jacobson, Jennifer L	Airfare	1/19/2019	Extend Onsite	reason for fee?	\$200.00	\$200.00
22.	Analyst	Jacobson, Jennifer L	Airfare	1/31/2019	Bag Fee	no receipt	\$30.00	\$30.00
23.	Director	Lattner, Kathryn	Airfare	11/29/2018	CHI > SJU RT 12/2-12/6	Rp64 - credit card printout, no flight detail - supplemental documentation needed	\$1,398.80	\$1,398.80
24.	Director	Lattner, Kathryn	Airfare	1/21/2019	ORD > SJU	Rpp65-66 Business class ORD-SJU, coach for return	\$430.90	\$107.73
25.	Director	Ledwidge, Niall	Airfare	12/21/2018	SJU > NYC 12/21	no receipt	\$233.07	\$233.07
26.	Director	Saeed, Zain	Airfare	1/22/2019	Bag Fee	no receipt	\$30.00	\$30.00
27.	Director	Saeed, Zain	Airfare	1/25/2019	Bag Fee	no receipt	\$30.00	\$30.00
28.	Director	Saeed, Zain	Airfare	1/28/2019	Bag Fee	no receipt	\$30.00	\$30.00
29.	Senior Associate	Tocci, Dom	Airfare	1/3/2019	NYC > SJU	Rpp74-75 economy - need to confirm home office location	\$457.46	\$457.46
30.	Senior Associate	Tocci, Dom	Airfare	1/5/2019	Bag Fee	no receipt	\$30.00	\$30.00
31.	Senior Associate	Tocci, Dom	Airfare	1/10/2019	Bag Fee	no receipt	\$30.00	\$30.00
Totals							\$13,738.22	\$12,300.47
Reduction: 100%								\$12,300.47

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit BB: Lodging								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
1.	Analyst	Cieciura, Caroline	Lodging	11/17/2018	On-site 11/12-16	4 nights PR - per diem \$167/night	\$1,773.36	\$1,105.36
2.	Analyst	Cieciura, Caroline	Lodging	11/30/2018	On-site 11/26-30	4 nights PR - per diem \$167/night	\$818.04	\$150.04
3*	Managing Director	Feltman, James	Lodging	11/2/2018	On-site	2 nights PR - per diem \$167/night 10/30 & 10/31/18 (before Compensation Period) - disallow	\$465.96	\$465.96
4.	Managing Director	Feltman, James	Lodging	11/3/2018	On-site	1 night PR - per diem \$167/night	\$302.86	\$135.86
5.	Managing Director	Feltman, James	Lodging	11/8/2018	On-site	2 nights PR - per diem \$167/night	\$1,329.20	\$995.20
6.	Managing Director	Feltman, James	Lodging	1/4/2019	Onsite	2 nights PR - per diem \$195/night & explanation of travel necessity	\$511.90	\$511.90
7.	Managing Director	Gittleman, Ann	Lodging	11/7/2018	On-site	2 nights PR - per diem \$167/night	\$711.70	\$377.70
8.	Managing Director	Gittleman, Ann	Lodging	11/17/2018	On-site	2 nights PR - per diem \$195/night	\$849.24	\$459.24
9.	Managing Director	Gittleman, Ann	Lodging	11/27/2018	Cancellation Fee	reason for cancellation? Just Amex detail, need supplemental documentation	\$282.31	\$282.31
10.	Managing Director	Gittleman, Ann	Lodging	11/28/2018	On-Site	2 nights PR - per diem \$167/night	\$409.02	\$75.02
11.	Managing Director	Gittleman, Ann	Lodging	12/6/2018	On-site 12/4 - 12/6	2 nights PR - per diem \$195/night	\$410.12	\$20.12
12.	Managing Director	Gittleman, Ann	Lodging	12/12/2018	On-site 12/10 - 12/12	2 nights PR - per diem \$195/night	\$376.36	\$0.00
13.	Managing Director	Gittleman, Ann	Lodging	12/20/2018	On-site 12/17 - 12/19	explanation needed - just credit card printout, need supplemental documentation	\$640.53	\$640.53
14.	Managing Director	Gittleman, Ann	Lodging	1/10/2019	Onsite	2 nights PR - per diem \$195/night	\$484.48	\$94.48
15.	Vice President	Hornung, Eric	Lodging	11/17/2018	Lodging 11/12-17	5 nights PR - per diem \$167/night	\$2,132.98	\$1,297.98
16.	Vice President	Hornung, Eric	Lodging	11/26/2018	Lodging 11/26-30	4 nights PR - per diem \$167/night	\$823.39	\$155.39
17.	Vice President	Hornung, Eric	Lodging	12/20/2018	On-site 12/17 - 12/20	3 nights PR - per diem \$195/night	\$640.53	\$640.53
18.	Vice President	Hornung, Eric	Lodging	1/2/2019	Lodging 1/1-1/4	3 nights PR - per diem \$195/night	\$803.85	\$218.85
19.	Vice President	Hornung, Eric	Lodging	1/24/2019	Lodging 1/20-24	4 nights PR - per diem \$195/night & explanation of travel necessity	\$1,065.25	\$1,065.25
20**	Analyst	Jacobson, Jennifer L	Lodging	12/12/2018	Hotel for Training 12/10 - 12/12	training expense 2 nights Chicago - per diem \$131/night	\$292.35	\$30.35
21.	Analyst	Jacobson, Jennifer L	Lodging	1/1/2019	Lodging 1/1	location unclear from summary - 1 night PR \$195/night necessary to be in PR for entire duration?	\$249.16	\$249.16
22.	Analyst	Jacobson, Jennifer L	Lodging	1/2/2019	Lodging 1/1 - 1/12	9 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$2,303.55	\$2,303.55

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit BB: Lodging								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
23.	Analyst	Jacobson, Jennifer L	Lodging	1/20/2019	Lodging 1/20 - 1/26	7 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$2,076.30	\$2,076.30
24.	Analyst	Jacobson, Jennifer L	Lodging	1/27/2019	Lodging 1/27 - 2/1	5 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$1,345.43	\$1,345.43
25.	Director	Lattner, Kathryn	Lodging	1/17/2019	Onsite	4 nights PR - per diem \$195/night	\$1,028.26	\$248.26
26.	Director	Lattner, Kathryn	Lodging	1/23/2019	Onsite	3 nights PR - per diem \$195/night	\$1,080.60	\$495.60
27.	Director	Ledwidge, Niall	Lodging	12/14/2018	On-site 12/10 - 12/14	4 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$818.04	\$818.04
28.	Director	Ledwidge, Niall	Lodging	12/20/2018	On-site 12/17 - 12/20	3 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$613.53	\$613.53
29.	Director	Ledwidge, Niall	Lodging	1/18/2019	Onsite	11 nights PR - per diem \$195/night	\$2,673.99	\$528.99
30.	Director	Saeed, Zain	Lodging	1/18/2019	Onsite	explanation required - no lodging itemized for date of service, just AMEX charge on documentation without detail	\$383.89	\$383.89
31.	Director	Saeed, Zain	Lodging	1/21/2019	Onsite	4 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$1,151.71	\$1,151.71
32.	Director	Saeed, Zain	Lodging	1/29/2019	Lodging 1/29 - 2/2	4 nights PR - per diem \$195/night	\$1,023.80	\$243.80
33.	Senior Associate	Tocci, Dom	Lodging	1/10/2019	Onsite	5 nights PR - per diem \$195/night necessary to be in PR for entire duration?	\$1,369.46	\$1,369.46
Totals							\$31,241.15	\$20,549.79
Reduction: 100%								\$20,549.79

* Line 3 was incurred prior to the Compensation Period and is therefore disallowed.

** Line 20 also identified on Exhibit K-2 as non-reimbursable training expense.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit CC: Travel Meals								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
1.	Managing Director	Feltman, James	Meal	11/1/2018	Travel Lunch		\$20.00	\$20.00
2.	Managing Director	Gittleman, Ann	Meal	11/5/2018	Travel Lunch		\$24.30	\$24.30
3.	Managing Director	Gittleman, Ann	Meal	11/5/2018	Travel Dinner	over cap \$40	\$72.33	\$72.33
4.	Managing Director	Gittleman, Ann	Meal	11/6/2018	Breakfast		\$12.45	\$12.45
5.	Managing Director	Gittleman, Ann	Meal	11/7/2018	Travel Breaksfast		\$12.45	\$12.45
6.	Managing Director	Gittleman, Ann	Meal	11/7/2018	Travel Lunch		\$15.50	\$15.50
7.	Managing Director	Feltman, James	Meal	11/8/2018	Travel Lunch	over cap \$25	\$33.41	\$33.41
8.	Analyst	Cieciura, Caroline	Meal	11/12/2018	Dinner		\$27.62	\$27.62
9.	Analyst	Cieciura, Caroline	Meal	11/12/2018	Lunch	over cap \$25	\$27.63	\$27.63
10.	Vice President	Hornung, Eric	Meal	11/12/2018	Dinner	over cap \$40	\$73.40	\$73.40
11.	Analyst	Cieciura, Caroline	Meal	11/13/2018	Breakfast		\$0.58	\$0.58
12.	Analyst	Cieciura, Caroline	Meal	11/13/2018	Lunch		\$11.15	\$11.15
13.	Analyst	Cieciura, Caroline	Meal	11/13/2018	Dinner	over cap \$40	\$44.11	\$44.11
14.	Vice President	Hornung, Eric	Meal	11/13/2018	Lunch		\$8.08	\$8.08
15.	Analyst	Cieciura, Caroline	Meal	11/14/2018	Breakfast	over cap \$15	\$26.57	\$26.57
16.	Analyst	Cieciura, Caroline	Meal	11/14/2018	Dinner	over cap \$40	\$41.57	\$41.57
17.	Managing Director	Gittleman, Ann	Meal	11/14/2018	Travel Dinner		\$17.61	\$17.61
18.	Vice President	Hornung, Eric	Ground Transportation	11/14/2018	Lunch		\$13.92	\$13.92
19.	Managing Director	Gittleman, Ann	Meal	11/15/2018	Travel Dinner		\$31.88	\$31.88
20.	Vice President	Hornung, Eric	Meal	11/15/2018	Dinner		\$39.45	\$39.45
21.	Managing Director	Gittleman, Ann	Meal	11/16/2018	Travel Dinner	over cap \$40	\$61.52	\$61.52
22.	Managing Director	Gittleman, Ann	Meal	11/16/2018	Travel Lunch	over cap \$25	\$79.02	\$79.02
23.	Vice President	Hornung, Eric	Meal	11/16/2018	Dinner w/ K. Williamson	over cap \$40 - disallow K. Williamson	\$179.83	\$179.83
24.	Vice President	Hornung, Eric	Meal	11/17/2018	Lunch	over cap \$25	\$26.00	\$26.00
25.	Vice President	Hornung, Eric	Meal	11/17/2018	Dinner		\$29.00	\$29.00
26.	Analyst	Cieciura, Caroline	Meal	11/26/2018	Lunch		\$8.66	\$8.66
27.	Analyst	Cieciura, Caroline	Meal	11/26/2018	Breakfast		\$10.09	\$10.09
28.	Analyst	Cieciura, Caroline	Meal	11/27/2018	Breakfast	2 meals for same timekeeper/date (disallow)	\$7.38	\$7.38
29.	Analyst	Cieciura, Caroline	Meal	11/27/2018	Breakfast	2 meals for same timekeeper/date over cap \$15	\$19.73	\$19.73
30.	Managing Director	Gittleman, Ann	Meal	11/27/2018	Travel Dinner	over cap \$40	\$88.05	\$88.05
31.	Managing Director	Gittleman, Ann	Meal	11/27/2018	Travel Lunch	over cap \$25	\$91.40	\$91.40
32.	Vice President	Hornung, Eric	Meal	11/27/2018	Travel Breaksfast		\$5.35	\$5.35
33.	Analyst	Cieciura, Caroline	Meal	11/28/2018	Breakfast		\$19.73	\$19.73
34.	Managing Director	Feltman, James	Meal	11/28/2018	Travel Breaksfast		\$6.58	\$6.58
35.	Managing Director	Gittleman, Ann	Meal	11/28/2018	Travel Breaksfast	over cap \$15	\$19.73	\$19.73
36.	Vice President	Hornung, Eric	Meal	11/28/2018	Lunch		\$13.94	\$13.94
37.	Vice President	Hornung, Eric	Meal	11/28/2018	Breakfast		\$5.35	\$5.35
38.	Vice President	Hornung, Eric	Meal	11/30/2018	Lunch		\$48.23	\$48.23
39.	Analyst	Cieciura, Caroline	Meal	11/29/2018	Breakfast		\$19.73	\$19.73
40.	Managing Director	Feltman, James	Meal	11/29/2018	Travel Lunch		\$25.00	\$25.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit CC: Travel Meals								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
41.	Managing Director	Feltman, James	Meal	11/29/2018	Travel Dinner	over cap \$40	\$102.00	\$102.00
42.	Vice President	Hornung, Eric	Meal	11/29/2018	Breakfast		\$9.20	\$9.20
43.	Vice President	Hornung, Eric	Meal	11/29/2018	Dinner		\$90.65	\$90.65
44.	Analyst	Cieciura, Caroline	Meal	11/30/2018	Breakfast		\$19.73	\$19.73
45.	Vice President	Hornung, Eric	Meal	11/30/2018	Dinner		\$29.00	\$29.00
46.	Managing Director	Gittleman, Ann	Meal	12/4/2018	Travel Breakfast	over cap \$15	\$22.45	\$22.45
47.	Managing Director	Gittleman, Ann	Meal	12/4/2018	Travel Lunch	over cap \$25	\$37.17	\$37.17
48.	Managing Director	Gittleman, Ann	Meal	12/4/2018	Travel Dinner	over cap \$40	\$121.47	\$121.47
49.	Managing Director	Gittleman, Ann	Meal	12/5/2018	Travel Lunch		\$13.66	\$13.66
50.	Managing Director	Gittleman, Ann	Meal	12/6/2018	Travel Lunch	over cap \$25	\$41.68	\$41.68
51.	Managing Director	Gittleman, Ann	Meal	12/6/2018	Travel Dinner	over cap \$40	\$516.78	\$516.78
52.	Managing Director	Gittleman, Ann	Meal	12/7/2018	Travel Dinner		\$18.00	\$18.00
53.	Managing Director	Gittleman, Ann	Meal	12/10/2018	Travel Breakfast		\$3.87	\$3.87
54.	Managing Director	Gittleman, Ann	Meal	12/10/2018	Travel Dinner with N. Ledwidge	over cap \$80	\$144.88	\$144.88
55*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Lunch		\$5.30	\$5.30
56*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Breakfast		\$9.54	\$9.54
57*	Analyst	Jacobson, Jennifer L	Meal	12/10/2018	Travel Dinner		\$25.06	\$25.06
58.	Managing Director	Gittleman, Ann	Meal	12/11/2018	Travel Dinner with N. Ledwidge	over cap \$80	\$119.47	\$119.47
59.	Managing Director	Gittleman, Ann	Meal	12/11/2018	Travel Lunch		\$22.07	\$22.07
60.	Managing Director	Gittleman, Ann	Meal	12/11/2018	Travel Breakfast with N. Ledwidge	over cap \$15	\$47.06	\$47.06
61*	Analyst	Jacobson, Jennifer L	Meal	12/11/2018	Travel Lunch		\$3.40	\$3.40
62*	Analyst	Jacobson, Jennifer L	Meal	12/11/2018	Travel Dinner		\$20.64	\$20.64
63.	Managing Director	Gittleman, Ann	Meal	12/12/2018	Travel Lunch		\$22.30	\$22.30
64.	Managing Director	Gittleman, Ann	Meal	12/12/2018	Travel Dinner	over cap \$40	\$58.18	\$58.18
65*	Analyst	Jacobson, Jennifer L	Meal	12/12/2018	Travel Dinner		\$20.00	\$20.00
66.	Director	Ledwidge, Niall	Meal	12/12/2018	Travel Breakfast		\$5.02	\$5.02
67.	Managing Director	Gittleman, Ann	Meal	12/13/2018	Travel Dinner		\$18.00	\$18.00
68.	Director	Ledwidge, Niall	Meal	12/13/2018	Travel Dinner		\$27.00	\$27.00
69.	Director	Ledwidge, Niall	Meal	12/14/2018	Travel Lunch		\$14.59	\$14.59
70.	Vice President	Hornung, Eric	Meal	12/18/2018	Travel dinner	over cap \$40	\$66.00	\$66.00
71.	Director	Ledwidge, Niall	Meal	12/20/2018	Travel Lunch		\$19.42	\$19.42
72.	Vice President	Hornung, Eric	Meal	1/1/2019	Travel lunch	over cap \$25	\$29.00	\$29.00
73.	Managing Director	Feltman, James	Meal	1/2/2019	Travel Dinner		\$19.00	\$19.00
74.	Managing Director	Feltman, James	Meal	1/2/2019	Travel Lunch	over cap \$25	\$27.38	\$27.38
75.	Vice President	Hornung, Eric	Meal	1/2/2019	Travel Breakfast		\$7.64	\$7.64
76.	Analyst	Jacobson, Jennifer L	Meal	1/2/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$7.99	\$7.99
77.	Analyst	Jacobson, Jennifer L	Meal	1/2/2019	Travel Breakfast	2 meals charged for same timekeeper/date	\$9.81	\$9.81
78.	Analyst	Jacobson, Jennifer L	Meal	1/2/2019	Travel Lunch		\$16.38	\$16.38
79.	Analyst	Jacobson, Jennifer L	Meal	1/2/2019	Travel Dinner		\$18.61	\$18.61
80.	Managing Director	Feltman, James	Meal	1/3/2019	Travel Breakfast	over cap \$15	\$27.00	\$27.00
81.	Managing Director	Feltman, James	Meal	1/3/2019	Travel Lunch	over cap \$25	\$67.00	\$67.00

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	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
82.	Managing Director	Feltman, James	Meal	1/3/2019	Travel Dinner	over cap \$40	\$112.00	\$112.00
83.	Analyst	Jacobson, Jennifer L	Meal	1/3/2019	Travel Dinner	2 meals charged for same timekeeper/date also over cap \$40	\$50.00	\$50.00
84.	Analyst	Jacobson, Jennifer L	Meal	1/3/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$7.58	\$7.58
85.	Managing Director	Feltman, James	Meal	1/4/2019	Travel Breakfast	over cap \$15	\$20.00	\$20.00
86.	Managing Director	Feltman, James	Meal	1/4/2019	Travel Lunch	over cap \$25	\$58.50	\$58.50
87.	Analyst	Jacobson, Jennifer L	Meal	1/4/2019	Travel Lunch		\$24.00	\$24.00
88.	Analyst	Jacobson, Jennifer L	Meal	1/4/2019	Travel Breakfast	over cap \$15	\$24.34	\$24.34
89.	Analyst	Jacobson, Jennifer L	Meal	1/4/2019	Travel Dinner		\$33.00	\$33.00
90.	Analyst	Jacobson, Jennifer L	Meal	1/5/2019	Travel Breakfast		\$3.35	\$3.35
91.	Analyst	Jacobson, Jennifer L	Meal	1/5/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$4.04	\$4.04
92.	Analyst	Jacobson, Jennifer L	Meal	1/5/2019	Travel Lunch	2 meals charged for same timekeeper/date	\$16.56	\$16.56
93.	Analyst	Jacobson, Jennifer L	Meal	1/5/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$4.00	\$4.00
94.	Analyst	Jacobson, Jennifer L	Meal	1/5/2019	Travel Dinner	2 meals charged for same timekeeper/date also over cap \$40	\$47.00	\$47.00
95.	Analyst	Jacobson, Jennifer L	Meal	1/6/2019	Travel Lunch		\$18.96	\$18.96
96.	Analyst	Jacobson, Jennifer L	Meal	1/6/2019	Travel Dinner	over cap \$40	\$81.53	\$81.53
97.	Senior Associate	Tocci, Dom	Meal	1/6/2019	Travel Dinner	over cap \$40	\$45.48	\$45.48
98.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$3.00	\$3.00
99.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Breakfast	2 meals charged for same timekeeper/date over cap \$15	\$28.42	\$28.42
100.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$11.40	\$11.40
101.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Lunch	2 meals charged for same timekeeper/date over cap \$25	\$28.42	\$28.42
102.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$4.46	\$4.46
103.	Analyst	Jacobson, Jennifer L	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date also over cap \$40	\$82.00	\$82.00
104.	Director	Ledwidge, Niall	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$7.81	\$7.81
105.	Director	Ledwidge, Niall	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date	\$34.89	\$34.89
106.	Director	Ledwidge, Niall	Meal	1/7/2019	Travel Breakfast		\$11.10	\$11.10
107.	Senior Associate	Tocci, Dom	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$9.69	\$9.69
108.	Senior Associate	Tocci, Dom	Meal	1/7/2019	Travel Dinner	2 meals charged for same timekeeper/date	\$39.28	\$39.28
109.	Senior Associate	Tocci, Dom	Meal	1/7/2019	Travel Breakfast	over cap \$15	\$21.73	\$21.73
110.	Senior Associate	Tocci, Dom	Meal	1/7/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$15.98	\$15.98
111.	Senior Associate	Tocci, Dom	Meal	1/7/2019	Travel Lunch	2 meals charged for same timekeeper/date	\$24.07	\$24.07
112.	Managing Director	Gittleman, Ann	Meal	1/8/2019	Travel Breakfast		\$10.15	\$10.15
113.	Managing Director	Gittleman, Ann	Meal	1/8/2019	Travel Lunch	3 meals charged for same timekeeper/date (disallow)	\$14.50	\$14.50
114.	Managing Director	Gittleman, Ann	Meal	1/8/2019	Travel Lunch	3 meals charged for same timekeeper/date (disallow)	\$19.06	\$19.06
115.	Managing Director	Gittleman, Ann	Meal	1/8/2019	Travel Lunch	3 meals charged for same timekeeper/date	\$24.18	\$24.18
116.	Managing Director	Gittleman, Ann	Meal	1/8/2019	Travel Dinner		\$21.07	\$21.07
117.	Director	Ledwidge, Niall	Meal	1/8/2019	Travel Lunch		\$14.50	\$14.50
118.	Director	Ledwidge, Niall	Meal	1/8/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$12.00	\$12.00

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Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
119.	Director	Ledwidge, Niall	Meal	1/8/2019	Travel Breakfast	2 meals charged for same timekeeper/date also over cap \$15	\$23.07	\$23.07
120.	Senior Associate	Tocci, Dom	Meal	1/8/2019	Travel Lunch		\$14.50	\$14.50
121.	Senior Associate	Tocci, Dom	Meal	1/8/2019	Travel Breakfast		\$4.46	\$4.46
122.	Managing Director	Gittleman, Ann	Meal	1/9/2019	Travel Lunch		\$19.06	\$19.06
123.	Managing Director	Gittleman, Ann	Meal	1/9/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow)	\$15.38	\$15.38
124.	Managing Director	Gittleman, Ann	Meal	1/9/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow)	\$29.65	\$29.65
125.	Managing Director	Gittleman, Ann	Meal	1/9/2019	Travel Dinner	3 meals charged for same timekeeper/date	\$31.76	\$31.76
126.	Managing Director	Gittleman, Ann	Meal	1/9/2019	Travel Breakfast	over cap \$15	\$25.19	\$25.19
127.	Analyst	Jacobson, Jennifer L	Meal	1/9/2019	Travel Breakfast	2 meals charged for same timekeeper/date also over cap \$15	\$28.42	\$28.42
128.	Analyst	Jacobson, Jennifer L	Meal	1/9/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow) also over cap \$15	\$23.42	\$23.42
129.	Analyst	Jacobson, Jennifer L	Meal	1/9/2019	Travel Lunch		\$24.65	\$24.65
130.	Director	Ledwidge, Niall	Meal	1/9/2019	Travel Breakfast	over cap \$15	\$23.07	\$23.07
131.	Director	Ledwidge, Niall	Meal	1/9/2019	Travel Dinner	2 meals charged for same timekeeper/date over cap \$40	\$40.11	\$40.11
132.	Director	Ledwidge, Niall	Meal	1/9/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$15.61	\$15.61
133.	Senior Associate	Tocci, Dom	Meal	1/9/2019	Travel Lunch		\$16.26	\$16.26
134.	Managing Director	Gittleman, Ann	Meal	1/10/2019	Travel Breakfast	double-billed over cap \$15	\$27.42	\$27.42
135.	Managing Director	Gittleman, Ann	Meal	1/10/2019	Travel Breakfast	double-billed (disallow) also over cap \$15	\$27.42	\$27.42
136.	Managing Director	Gittleman, Ann	Meal	1/10/2019	Travel Lunch	over cap \$25	\$65.98	\$65.98
137.	Analyst	Jacobson, Jennifer L	Meal	1/10/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$1.96	\$1.96
138.	Analyst	Jacobson, Jennifer L	Meal	1/10/2019	Travel Breakfast	2 meals charged for same timekeeper/date	\$9.81	\$9.81
139.	Analyst	Jacobson, Jennifer L	Meal	1/10/2019	Travel Lunch	over cap \$25	\$35.61	\$35.61
140.	Analyst	Jacobson, Jennifer L	Meal	1/10/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$2.79	\$2.79
141.	Analyst	Jacobson, Jennifer L	Meal	1/10/2019	Travel Dinner	2 meals charged for same timekeeper/date	\$20.41	\$20.41
142.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Breakfast	over cap \$15	\$18.73	\$18.73
143.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Dinner	double-billed	\$20.72	\$20.72
144.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Dinner	double-billed (disallow)	\$20.72	\$20.72
145.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Lunch		\$21.29	\$21.29
146.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Dinner	3 meals charged for same timekeeper/date & double-billed (disallow) also over cap \$40	\$51.81	\$51.81
147.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Dinner	3 meals charged for same timekeeper/date & double-billed (disallow) also over cap \$40	\$51.81	\$51.81
148.	Director	Ledwidge, Niall	Meal	1/10/2019	Travel Dinner	3 meals charged for same timekeeper/date also over cap \$40	\$62.14	\$62.14
149.	Senior Associate	Tocci, Dom	Meal	1/10/2019	Travel Breakfast		\$2.22	\$2.22
150.	Analyst	Jacobson, Jennifer L	Meal	1/11/2019	Travel Breakfast		\$7.00	\$7.00
151.	Senior Associate	Tocci, Dom	Meal	1/11/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$11.09	\$11.09

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Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
152.	Senior Associate	Tocci, Dom	Meal	1/11/2019	Travel Breakfast	2 meals charged for same timekeeper/date also over cap \$15	\$25.00	\$25.00
153.	Director	Ledwidge, Niall	Meal	1/12/2019	Travel Lunch		\$12.83	\$12.83
154.	Director	Ledwidge, Niall	Meal	1/12/2019	Travel Breakfast	over cap \$15	\$20.00	\$20.00
155.	Director	Ledwidge, Niall	Meal	1/12/2019	Travel Dinner	over cap \$40	\$54.40	\$54.40
156.	Director	Lattner, Kathryn	Meal	1/13/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$14.77	\$14.77
157.	Director	Lattner, Kathryn	Meal	1/13/2019	Travel Dinner	2 meals charged for same timekeeper/date	\$18.05	\$18.05
158.	Managing Director	Feltman, James	Meal	1/14/2019	Travel Dinner		\$12.44	\$12.44
159.	Director	Lattner, Kathryn	Meal	1/14/2019	Travel Breakfast		\$4.46	\$4.46
160.	Director	Ledwidge, Niall	Meal	1/14/2019	Travel Breakfast		\$7.49	\$7.49
161.	Managing Director	Feltman, James	Meal	1/15/2019	Travel Lunch	Rp12 - FOMB JSF/NL Lunch	\$45.00	\$45.00
162.	Managing Director	Feltman, James	Meal	1/15/2019	Travel Dinner	Rp11 FOMB dinner JSF/KL/NL - allow \$40 each (\$120)	\$242.00	\$242.00
163.	Director	Lattner, Kathryn	Meal	1/15/2019	Travel Breakfast		\$8.92	\$8.92
164.	Director	Lattner, Kathryn	Meal	1/15/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$4.46	\$4.46
165.	Director	Lattner, Kathryn	Meal	1/15/2019	Travel Lunch	2 meals charged for same timekeeper/date	\$17.50	\$17.50
166.	Director	Ledwidge, Niall	Meal	1/15/2019	Travel Breakfast	over cap \$15	\$18.73	\$18.73
167.	Managing Director	Feltman, James	Meal	1/16/2019	Travel Dinner	Rp12 JSF/KL/NL - allow \$120	\$247.22	\$247.22
168.	Director	Lattner, Kathryn	Meal	1/16/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$17.50	\$17.50
169.	Director	Lattner, Kathryn	Meal	1/16/2019	Travel Breakfast		\$5.30	\$5.30
170.	Director	Lattner, Kathryn	Meal	1/17/2019	Travel Breakfast		\$13.42	\$13.42
171.	Director	Ledwidge, Niall	Meal	1/17/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$7.64	\$7.64
172.	Director	Ledwidge, Niall	Meal	1/17/2019	Travel Dinner	2 meals charged for same timekeeper/date over cap \$40	\$69.70	\$69.70
173.	Director	Lattner, Kathryn	Meal	1/18/2019	Travel Lunch		\$6.42	\$6.42
174.	Director	Lattner, Kathryn	Meal	1/18/2019	Travel Breakfast		\$7.69	\$7.69
175.	Director	Ledwidge, Niall	Meal	1/18/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$23.12	\$23.12
176.	Director	Ledwidge, Niall	Meal	1/18/2019	Travel Lunch	2 meals charged for same timekeeper/date over cap \$25	\$27.27	\$27.27
177.	Director	Ledwidge, Niall	Meal	1/18/2019	Travel Dinner	over cap \$40	\$40.63	\$40.63
178.	Director	Lattner, Kathryn	Meal	1/19/2019	Travel Dinner	over cap \$40	\$60.74	\$60.74
179.	Vice President	Hornung, Eric	Meal	1/20/2019	Travel Lunch		\$10.00	\$10.00
180.	Vice President	Hornung, Eric	Meal	1/20/2019	Travel Dinner	over cap \$40	\$72.00	\$72.00
181.	Analyst	Jacobson, Jennifer L	Meal	1/20/2019	Travel Dinner		\$27.00	\$27.00
182.	Analyst	Jacobson, Jennifer L	Meal	1/21/2019	Travel Breakfast	double-billed	\$13.69	\$13.69
183.	Analyst	Jacobson, Jennifer L	Meal	1/21/2019	Travel Breakfast	double-billed (disallow)	\$13.69	\$13.69
184.	Analyst	Jacobson, Jennifer L	Meal	1/21/2019	Travel Dinner (K. Lattner, E. Hornung, J. Jacobson)	Rp63 Dinner for E Hornung, K Lattner, J. Jacobson (ALLOW 3*40) over cap \$40	\$226.19	\$226.19
185.	Analyst	Jacobson, Jennifer L	Meal	1/21/2019	Travel Dinner	Jacobson charged separately for dinner on same date (disallow)	\$47.02	\$47.02
186.	Director	Lattner, Kathryn	Meal	1/21/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow)	\$16.50	\$16.50
187.	Director	Lattner, Kathryn	Meal	1/21/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow)	\$26.30	\$26.30
188.	Director	Lattner, Kathryn	Meal	1/21/2019	Travel Breakfast		\$8.80	\$8.80

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Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
189.	Director	Saeed, Zain	Meal	1/21/2019	Travel Lunch		\$19.02	\$19.02
190.	Director	Saeed, Zain	Meal	1/21/2019	Travel Dinner	over cap \$40	\$54.72	\$54.72
191.	Vice President	Hornung, Eric	Meal	1/22/2019	Travel Breakfast		\$8.92	\$8.92
192.	Director	Lattner, Kathryn	Meal	1/22/2019	Travel Breakfast		\$13.83	\$13.83
193.	Director	Lattner, Kathryn	Meal	1/22/2019	Travel Dinner	double-billed also over cap \$40	\$62.98	\$62.98
194.	Director	Lattner, Kathryn	Meal	1/22/2019	Travel Dinner	double-billed (disallow) over cap \$40	\$62.98	\$62.98
195.	Director	Saeed, Zain	Meal	1/22/2019	Travel Dinner		\$16.38	\$16.38
196.	Vice President	Hornung, Eric	Meal	1/23/2019	Travel Breakfast	2 meals charged for same timekeeper/date (disallow)	\$7.48	\$7.48
197.	Vice President	Hornung, Eric	Meal	1/23/2019	Travel Breakfast	2 meals charged for same timekeeper/date over cap \$15	\$15.06	\$15.06
198.	Analyst	Jacobson, Jennifer L	Meal	1/23/2019	Travel Breakfast		\$5.99	\$5.99
199.	Director	Lattner, Kathryn	Meal	1/23/2019	Travel Breakfast		\$5.58	\$5.58
200.	Director	Lattner, Kathryn	Meal	1/23/2019	Travel Lunch		\$13.27	\$13.27
201.	Director	Lattner, Kathryn	Meal	1/23/2019	Travel Dinner		\$18.54	\$18.54
202.	Director	Saeed, Zain	Meal	1/23/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow) over cap \$40	\$31.76	\$31.76
203.	Director	Saeed, Zain	Meal	1/23/2019	Travel Dinner	3 meals charged for same timekeeper/date (disallow) over cap \$40	\$49.26	\$49.26
204.	Director	Saeed, Zain	Meal	1/23/2019	Travel Dinner	3 meals charged for same timekeeper/date over cap \$40	\$109.20	\$109.20
205.	Managing Director	Gittleman, Ann	Meal	1/24/2019	Travel Dinner	over cap \$40	\$74.02	\$74.02
206.	Analyst	Jacobson, Jennifer L	Meal	1/24/2019	Travel Lunch		\$9.00	\$9.00
207.	Director	Lattner, Kathryn	Meal	1/24/2019	Travel Breakfast	over cap \$15	\$15.67	\$15.67
208.	Director	Saeed, Zain	Meal	1/24/2019	Travel Lunch	over cap \$25	\$73.71	\$73.71
209.	Managing Director	Gittleman, Ann	Meal	1/25/2019	Travel Dinner		\$20.96	\$20.96
210.	Analyst	Jacobson, Jennifer L	Meal	1/25/2019	Travel Lunch		\$11.20	\$11.20
211.	Analyst	Jacobson, Jennifer L	Meal	1/25/2019	Travel Dinner	2 meals charged for same timekeeper/date over cap \$40	\$47.35	\$47.35
212.	Analyst	Jacobson, Jennifer L	Meal	1/25/2019	Travel Dinner	2 meals charged for same timekeeper/date (disallow)	\$23.84	\$23.84
213.	Director	Saeed, Zain	Meal	1/25/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow)	\$8.80	\$8.80
214.	Director	Saeed, Zain	Meal	1/25/2019	Travel Lunch	2 meals charged for same timekeeper/date over cap \$25	\$28.04	\$28.04
215.	Analyst	Jacobson, Jennifer L	Meal	1/26/2019	Travel Lunch		\$5.53	\$5.53
216.	Analyst	Jacobson, Jennifer L	Meal	1/27/2019	Travel Lunch	2 meals charged for same timekeeper/date (disallow) over cap \$25	\$34.45	\$34.45
217.	Analyst	Jacobson, Jennifer L	Meal	1/27/2019	Travel Lunch	2 meals charged for same timekeeper/date over cap \$25	\$36.51	\$36.51
218.	Analyst	Jacobson, Jennifer L	Meal	1/27/2019	Travel Dinner	over cap \$40	\$96.00	\$96.00
219.	Analyst	Jacobson, Jennifer L	Meal	1/28/2019	Travel Breakfast		\$6.14	\$6.14
220.	Analyst	Jacobson, Jennifer L	Meal	1/29/2019	Travel Breakfast		\$1.96	\$1.96
221.	Analyst	Jacobson, Jennifer L	Meal	1/29/2019	Travel Dinner		\$38.00	\$38.00
222.	Director	Saeed, Zain	Meal	1/29/2019	Travel Breakfast		\$9.42	\$9.42

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Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
223.	Analyst	Jacobson, Jennifer L	Meal	1/30/2019	Travel Breakfast		\$6.14	\$6.14
224.	Analyst	Jacobson, Jennifer L	Meal	1/31/2019	Travel Breakfast		\$4.74	\$4.74
225.	Analyst	Jacobson, Jennifer L	Meal	1/31/2019	Travel Dinner		\$22.18	\$22.18
Totals							\$7,565.84	\$7,565.84
Reduction:								
100%								\$7,565.84

* Lines 55-57, 61-62 and 65 also identified on Exhibit K-2 as non-reimbursable training expenses.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit DD: Overtime Meals								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
1*	Analyst	Albano, Juliana	Meal	1/22/2019	Overtime Meal	worked 11.8 hours over \$20 cap	\$22.67	\$22.67
2.	Senior Associate	Damodaran, Brendan	Meal	1/22/2019	Overtime for 3	8.6 hrs worked - allow \$20	\$50.11	\$50.11
3*	Senior Associate	Furman, David	Meal	1/22/2019	Overtime Meal	worked 3.3 hours 1/22 (disallow)	\$13.66	\$13.66
4.	Analyst	Jacobson, Jennifer L	Meal	1/16/2019	Overtime Meal	Over \$20 cap 13.7 hrs worked	\$25.00	\$25.00
5.	Director	Ledwidge, Niall	Meal	12/5/2018	Overtime Dinner	6.8 hrs worked	\$14.10	\$14.10
6.	Vice President	Patino, Daniel	Meal	12/22/2018	Overtime Dinner	5.0 hours worked - over \$20 cap	\$21.42	\$21.42
7*	Senior Associate	Zuberi, Maliha	Ground Transportation	1/22/2019	Overtime Meal	worked 6 hrs on 1/22 - over cap \$20 - multiple meal charges for same timekeeper/date	\$25.91	\$25.91
8*	Senior Associate	Zuberi, Maliha	Meal	1/22/2019	Overtime Meal	worked 6 hrs on 1/22 - multiple meal charges for same timekeeper/date (disallow) over \$20 cap	\$25.00	\$25.00
9*	Senior Associate	Zuberi, Maliha	Meal	1/22/2019	Overtime Meal	worked 6 hrs on 1/22 - multiple meal charges for same timekeeper/date (disallow)	\$13.11	\$13.11
Totals							\$210.98	\$210.98
Reduction: 100%								\$210.98

* Lines 1, 3 and 7-9 also disallowed as transitory timekeeper expenses.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit EE: Ground Transportation								
Row Number	Timekeeper Detail		Billing Detail			Comments	Expense Amount	
	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description		Requested	Questioned
1.	Analyst	Cieciura, Caroline	Ground Transportation	11/7/2018	Taxi		\$6.75	\$6.75
2.	Analyst	Cieciura, Caroline	Ground Transportation	11/12/2018	Taxi		\$21.00	\$21.00
3.	Analyst	Cieciura, Caroline	Ground Transportation	11/12/2018	Uber		\$37.58	\$37.58
4.	Analyst	Cieciura, Caroline	Ground Transportation	11/13/2018	Uber		\$3.39	\$3.39
5.	Analyst	Cieciura, Caroline	Ground Transportation	11/14/2018	Uber		\$9.11	\$9.11
6.	Analyst	Cieciura, Caroline	Ground Transportation	11/16/2018	Taxi		\$12.09	\$12.09
7.	Analyst	Cieciura, Caroline	Ground Transportation	11/16/2018	Taxi		\$58.20	\$58.20
8.	Analyst	Cieciura, Caroline	Ground Transportation	11/26/2018	Lyft		\$53.43	\$53.43
9.	Analyst	Cieciura, Caroline	Ground Transportation	11/26/2018	Taxi		\$25.00	\$25.00
10.	Analyst	Cieciura, Caroline	Ground Transportation	11/28/2018	Uber		\$5.79	\$5.79
11.	Analyst	Cieciura, Caroline	Ground Transportation	11/28/2018	Uber		\$5.98	\$5.98
12.	Analyst	Cieciura, Caroline	Ground Transportation	11/28/2018	Uber		\$7.83	\$7.83
13.	Analyst	Cieciura, Caroline	Ground Transportation	11/29/2018	Uber		\$6.71	\$6.71
14.	Analyst	Cieciura, Caroline	Ground Transportation	11/30/2018	Uber		\$3.39	\$3.39
15.	Analyst	Cieciura, Caroline	Ground Transportation	11/30/2018	Uber		\$6.78	\$6.78
16.	Analyst	Cieciura, Caroline	Ground Transportation	11/30/2018	Taxi		\$52.10	\$52.10
17.	Managing Director	Feltman, James	Ground Transportation	11/1/2018	Uber		\$2.00	\$2.00
18.	Managing Director	Feltman, James	Ground Transportation	11/1/2018	Uber		\$2.00	\$2.00
19.	Managing Director	Feltman, James	Ground Transportation	11/1/2018	Uber		\$5.53	\$5.53
20.	Managing Director	Feltman, James	Ground Transportation	11/1/2018	Uber		\$7.16	\$7.16
21.	Managing Director	Feltman, James	Ground Transportation	11/2/2018	Uber		\$2.00	\$2.00
22.	Managing Director	Feltman, James	Ground Transportation	11/2/2018	Uber		\$8.10	\$8.10
23.	Managing Director	Feltman, James	Ground Transportation	11/2/2018	Parking		\$51.00	\$51.00
24.	Managing Director	Feltman, James	Ground Transportation	11/7/2018	Uber		\$14.89	\$14.89
25.	Managing Director	Feltman, James	Ground Transportation	11/7/2018	Uber		\$2.00	\$2.00
26.	Managing Director	Feltman, James	Ground Transportation	11/7/2018	Uber		\$2.00	\$2.00
27.	Managing Director	Feltman, James	Ground Transportation	11/7/2018	Uber		\$21.18	\$21.18
28.	Managing Director	Feltman, James	Ground Transportation	11/8/2018	Uber		\$2.00	\$2.00
29.	Managing Director	Feltman, James	Ground Transportation	11/8/2018	Uber		\$3.00	\$3.00
30.	Managing Director	Feltman, James	Ground Transportation	11/8/2018	Uber		\$10.70	\$10.70
31.	Managing Director	Feltman, James	Ground Transportation	11/8/2018	Uber		\$12.64	\$12.64
32.	Managing Director	Feltman, James	Ground Transportation	11/8/2018	Parking		\$51.00	\$51.00
33.	Managing Director	Feltman, James	Ground Transportation	11/27/2018	Taxi		\$6.35	\$6.35
34.	Managing Director	Feltman, James	Ground Transportation	11/27/2018	Taxi		\$38.00	\$38.00
35.	Managing Director	Feltman, James	Ground Transportation	11/27/2018	Uber		\$2.00	\$2.00
36.	Managing Director	Feltman, James	Ground Transportation	11/28/2018	Uber		\$4.68	\$4.68
37.	Managing Director	Feltman, James	Ground Transportation	11/29/2018	Uber		\$3.00	\$3.00
38.	Managing Director	Feltman, James	Ground Transportation	11/29/2018	Uber		\$3.00	\$3.00
39.	Managing Director	Feltman, James	Ground Transportation	11/29/2018	Uber		\$4.31	\$4.31
40.	Managing Director	Feltman, James	Ground Transportation	11/29/2018	Uber		\$8.32	\$8.32
41.	Managing Director	Feltman, James	Ground Transportation	11/29/2018	Uber		\$8.80	\$8.80
42.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Parking		\$68.00	\$68.00
43.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Uber		\$2.00	\$2.00
44.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Uber		\$2.00	\$2.00
45.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Uber		\$3.00	\$3.00
46.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Uber		\$12.82	\$12.82
47.	Managing Director	Feltman, James	Ground Transportation	11/30/2018	Uber		\$14.61	\$14.61
48.	Managing Director	Feltman, James	Ground Transportation	1/2/2019	Uber		\$2.00	\$2.00
49.	Managing Director	Feltman, James	Ground Transportation	1/2/2019	Taxi		\$5.00	\$5.00
50.	Managing Director	Feltman, James	Ground Transportation	1/2/2019	Uber		\$6.94	\$6.94
51.	Managing Director	Feltman, James	Ground Transportation	1/2/2019	Taxi		\$20.00	\$20.00
52.	Managing Director	Feltman, James	Ground Transportation	1/3/2019	Uber		\$3.00	\$3.00
53.	Managing Director	Feltman, James	Ground Transportation	1/3/2019	Uber		\$5.75	\$5.75
54.	Managing Director	Feltman, James	Ground Transportation	1/4/2019	Uber		\$13.65	\$13.65
55.	Managing Director	Feltman, James	Ground Transportation	1/4/2019	Parking		\$51.00	\$51.00
56.	Managing Director	Feltman, James	Ground Transportation	1/4/2019	Uber		\$2.00	\$2.00
57.	Managing Director	Feltman, James	Ground Transportation	1/14/2019	Uber		\$2.00	\$2.00
58.	Managing Director	Feltman, James	Ground Transportation	1/14/2019	Uber		\$8.28	\$8.28
59.	Managing Director	Feltman, James	Ground Transportation	1/14/2019	Taxi		\$24.00	\$24.00
60.	Managing Director	Feltman, James	Ground Transportation	1/16/2019	Uber		\$2.00	\$2.00
61.	Managing Director	Feltman, James	Ground Transportation	1/16/2019	Uber		\$7.01	\$7.01
62.	Managing Director	Feltman, James	Ground Transportation	1/16/2019	Uber		\$17.50	\$17.50
63.	Managing Director	Feltman, James	Ground Transportation	1/17/2019	Uber		\$2.00	\$2.00
64**	Senior Associate	Furman, David	Ground Transportation	1/23/2019	Uber	worked 3.3 hours 1/22, no time billed 1/23 (disallow)	\$1.00	\$1.00
65**	Senior Associate	Furman, David	Ground Transportation	1/23/2019	Uber	worked 3.3 hours 1/22, no time billed 1/23 (disallow)	\$11.96	\$11.96
66.	Managing Director	Gittleman, Ann	Ground Transportation	11/5/2018	Uber		\$6.77	\$6.77
67.	Managing Director	Gittleman, Ann	Ground Transportation	11/5/2018	Uber		\$24.20	\$24.20
68.	Managing Director	Gittleman, Ann	Ground Transportation	11/5/2018	Taxi		\$25.00	\$25.00
69.	Managing Director	Gittleman, Ann	Ground Transportation	11/5/2018	Taxi		\$25.00	\$25.00
70.	Managing Director	Gittleman, Ann	Ground Transportation	11/6/2018	Uber		\$3.39	\$3.39
71.	Managing Director	Gittleman, Ann	Ground Transportation	11/6/2018	Uber		\$5.65	\$5.65
72.	Managing Director	Gittleman, Ann	Ground Transportation	11/6/2018	Uber		\$7.10	\$7.10
73.	Managing Director	Gittleman, Ann	Ground Transportation	11/7/2018	Uber		\$17.68	\$17.68
74.	Managing Director	Gittleman, Ann	Ground Transportation	11/7/2018	Uber		\$3.39	\$3.39
75.	Managing Director	Gittleman, Ann	Ground Transportation	11/7/2018	Uber		\$9.80	\$9.80
76.	Managing Director	Gittleman, Ann	Ground Transportation	11/8/2018	Uber		\$8.55	\$8.55
77.	Managing Director	Gittleman, Ann	Ground Transportation	11/14/2018	Uber		\$20.74	\$20.74
78.	Managing Director	Gittleman, Ann	Ground Transportation	11/14/2018	Uber		\$35.21	\$35.21
79.	Managing Director	Gittleman, Ann	Ground Transportation	11/16/2018	Uber		\$15.07	\$15.07
80.	Managing Director	Gittleman, Ann	Ground Transportation	11/16/2018	Uber		\$3.73	\$3.73

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit EE: Ground Transportation								
Row Number	Timekeeper Detail		Billing Detail			Comments	Expense Amount	
	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description		Requested	Questioned
81.	Managing Director	Gittleman, Ann	Ground Transportation	11/17/2018	Uber		\$48.70	\$48.70
82.	Managing Director	Gittleman, Ann	Ground Transportation	11/26/2018	Uber		\$5.55	\$5.55
83.	Managing Director	Gittleman, Ann	Ground Transportation	11/27/2018	Uber		\$3.39	\$3.39
84.	Managing Director	Gittleman, Ann	Ground Transportation	11/27/2018	Uber		\$5.76	\$5.76
85.	Managing Director	Gittleman, Ann	Ground Transportation	11/28/2018	Uber		\$3.39	\$3.39
86.	Managing Director	Gittleman, Ann	Ground Transportation	11/28/2018	Uber		\$15.66	\$15.66
87.	Managing Director	Gittleman, Ann	Ground Transportation	11/29/2018	Uber		\$8.80	\$8.80
88.	Managing Director	Gittleman, Ann	Ground Transportation	11/29/2018	Uber		\$39.13	\$39.13
89.	Managing Director	Gittleman, Ann	Ground Transportation	12/4/2018	Uber		\$25.71	\$25.71
90.	Managing Director	Gittleman, Ann	Ground Transportation	12/5/2018	Uber		\$3.41	\$3.41
91.	Managing Director	Gittleman, Ann	Ground Transportation	12/5/2018	Uber		\$5.76	\$5.76
92.	Managing Director	Gittleman, Ann	Ground Transportation	12/6/2018	Uber		\$3.46	\$3.46
93.	Managing Director	Gittleman, Ann	Ground Transportation	12/6/2018	Uber		\$7.96	\$7.96
94.	Managing Director	Gittleman, Ann	Ground Transportation	12/6/2018	Uber		\$13.75	\$13.75
95.	Managing Director	Gittleman, Ann	Ground Transportation	12/6/2018	Uber		\$37.22	\$37.22
96.	Managing Director	Gittleman, Ann	Ground Transportation	12/10/2018	Uber		\$22.30	\$22.30
97.	Managing Director	Gittleman, Ann	Ground Transportation	12/10/2018	Taxi		\$35.00	\$35.00
98.	Managing Director	Gittleman, Ann	Ground Transportation	12/11/2018	Uber		\$3.00	\$3.00
99.	Managing Director	Gittleman, Ann	Ground Transportation	12/11/2018	Uber		\$5.00	\$5.00
100.	Managing Director	Gittleman, Ann	Ground Transportation	12/11/2018	Uber		\$6.57	\$6.57
101.	Managing Director	Gittleman, Ann	Ground Transportation	12/11/2018	Uber		\$6.86	\$6.86
102.	Managing Director	Gittleman, Ann	Ground Transportation	12/12/2018	Taxi		\$7.82	\$7.82
103.	Managing Director	Gittleman, Ann	Ground Transportation	12/12/2018	Uber		\$13.93	\$13.93
104.	Managing Director	Gittleman, Ann	Ground Transportation	12/12/2018	Uber		\$73.96	\$73.96
105.	Managing Director	Gittleman, Ann	Ground Transportation	1/8/2019	Uber		\$23.85	\$23.85
106.	Managing Director	Gittleman, Ann	Ground Transportation	1/8/2019	Taxi		\$21.00	\$21.00
107.	Managing Director	Gittleman, Ann	Ground Transportation	1/10/2019	Uber		\$15.27	\$15.27
108.	Managing Director	Gittleman, Ann	Ground Transportation	1/23/2019	Uber		\$23.75	\$23.75
109.	Managing Director	Gittleman, Ann	Ground Transportation	1/23/2019	Taxi		\$25.00	\$25.00
110.	Managing Director	Gittleman, Ann	Ground Transportation	1/23/2019	Uber		\$3.98	\$3.98
111.	Managing Director	Gittleman, Ann	Ground Transportation	1/23/2019	Uber		\$4.86	\$4.86
112.	Managing Director	Gittleman, Ann	Ground Transportation	1/24/2019	Uber		\$8.40	\$8.40
113.	Managing Director	Gittleman, Ann	Ground Transportation	1/25/2019	Uber		\$11.72	\$11.72
114.	Managing Director	Gittleman, Ann	Ground Transportation	1/25/2019	Uber		\$37.92	\$37.92
115.	Vice President	Hornung, Eric	Ground Transportation	11/12/2018	Home > CVG		\$45.57	\$45.57
116.	Vice President	Hornung, Eric	Ground Transportation	11/12/2018	Airport > Hotel		\$22.00	\$22.00
117.	Vice President	Hornung, Eric	Ground Transportation	11/12/2018	Hotel > Dinner		\$3.39	\$3.39
118.	Vice President	Hornung, Eric	Ground Transportation	11/12/2018	Dinner > Hotel		\$3.39	\$3.39
119.	Vice President	Hornung, Eric	Ground Transportation	11/13/2018	Office > Hotel		\$7.50	\$7.50
120.	Vice President	Hornung, Eric	Meal	11/13/2018	Office > Hotel		\$22.49	\$22.49
121.	Vice President	Hornung, Eric	Ground Transportation	11/13/2018	Hotel > Office		\$7.89	\$7.89
122.	Vice President	Hornung, Eric	Ground Transportation	11/14/2018	Hotel > Office		\$5.55	\$5.55
123.	Vice President	Hornung, Eric	Ground Transportation	11/15/2018	Hotel > Office		\$6.09	\$6.09
124.	Vice President	Hornung, Eric	Ground Transportation	11/15/2018	Office > Hotel		\$7.04	\$7.04
125.	Vice President	Hornung, Eric	Ground Transportation	11/16/2018	Hotel > Office		\$5.79	\$5.79
126.	Vice President	Hornung, Eric	Ground Transportation	11/17/2018	CVG > Home		\$24.31	\$24.31
127.	Vice President	Hornung, Eric	Ground Transportation	11/26/2018	Airport > Hotel		\$21.00	\$21.00
128.	Vice President	Hornung, Eric	Ground Transportation	11/26/2018	Hotel > Office		\$5.39	\$5.39
129.	Vice President	Hornung, Eric	Ground Transportation	11/26/2018	Home > CVG		\$39.90	\$39.90
130.	Vice President	Hornung, Eric	Ground Transportation	11/29/2018	Hotel > Office		\$9.21	\$9.21
131.	Vice President	Hornung, Eric	Ground Transportation	11/30/2018	CVG > Home		\$23.49	\$23.49
132.	Vice President	Hornung, Eric	Ground Transportation	11/30/2018	Office > SJU		\$11.19	\$11.19
133.	Vice President	Hornung, Eric	Ground Transportation	11/30/2018	Hotel > Office		\$12.12	\$12.12
134.	Vice President	Hornung, Eric	Ground Transportation	12/13/2018	Taxi NYC > Office		\$63.87	\$63.87
135.	Vice President	Hornung, Eric	Ground Transportation	12/16/2018	Taxi ATL>Hotel	why Atlanta hotel?	\$49.32	\$49.32
136.	Vice President	Hornung, Eric	Ground Transportation	12/17/2018	Taxi SJU > Office		\$24.00	\$24.00
137.	Vice President	Hornung, Eric	Ground Transportation	12/18/2018	Taxi Equipment > Office	administrative overhead expense (disallow)	\$5.85	\$5.85
138.	Vice President	Hornung, Eric	Ground Transportation	12/18/2018	Taxi Hotel > Equipment	administrative overhead expense (disallow)	\$6.04	\$6.04
139.	Vice President	Hornung, Eric	Ground Transportation	1/1/2019	Home > CVG		\$22.04	\$22.04
140.	Vice President	Hornung, Eric	Ground Transportation	1/2/2019	Office > OfficeMax	administrative overhead expense (disallow)	\$4.88	\$4.88
141.	Vice President	Hornung, Eric	Ground Transportation	1/2/2019	Office > Scotiabank		\$6.23	\$6.23
142.	Vice President	Hornung, Eric	Ground Transportation	1/2/2019	Hotel > Office		\$11.57	\$11.57
143.	Vice President	Hornung, Eric	Ground Transportation	1/3/2019	Office > Hotel		\$8.94	\$8.94
144.	Vice President	Hornung, Eric	Ground Transportation	1/4/2019	Hotel > Office		\$4.59	\$4.59
145.	Vice President	Hornung, Eric	Ground Transportation	1/4/2019	Scotiabank > Office		\$5.01	\$5.01
146.	Vice President	Hornung, Eric	Ground Transportation	1/4/2019	Office > Scotiabank		\$5.14	\$5.14
147.	Vice President	Hornung, Eric	Ground Transportation	1/20/2019	Airport > Hotel		\$21.00	\$21.00
148*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/10/2018	Taxi		\$8.25	\$8.25
149*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/10/2018	Uber		\$38.50	\$38.50
150*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/10/2018	Taxi		\$56.60	\$56.60
151*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/11/2018	Uber		\$9.17	\$9.17
152*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/11/2018	Uber		\$10.90	\$10.90
153*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/12/2018	Uber		\$7.65	\$7.65
154*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/12/2018	Uber		\$59.19	\$59.19
155*	Analyst	Jacobson, Jennifer L.	Ground Transportation	12/13/2018	Taxi	flight was late 12/12 - \$75 CAP	\$98.00	\$98.00
156.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/1/2019	Taxi from Airport to Hotel		\$23.00	\$23.00
157.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/1/2019	Uber		\$1.00	\$1.00
158.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/1/2019	Uber		\$3.00	\$3.00
159.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/2/2019	Uber		\$1.00	\$1.00
160.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/2/2019	Uber		\$5.49	\$5.49
161.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/2/2019	Uber		\$4.29	\$4.29
162.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/2/2019	Uber		\$9.44	\$9.44

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Row Number	Timekeeper Detail		Billing Detail			Comments	Expense Amount	
	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description		Requested	Questioned
163.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/4/2019	Uber		\$5.45	\$5.45
164.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/4/2019	Uber		\$6.26	\$6.26
165.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/6/2019	Uber		\$3.39	\$3.39
166.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/6/2019	Uber		\$3.39	\$3.39
167.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/6/2019	Uber		\$3.98	\$3.98
168.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/6/2019	Uber		\$7.45	\$7.45
169.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/6/2019	Uber		\$12.28	\$12.28
170.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/10/2019	Valet Parking for Client Meeting		\$6.00	\$6.00
171.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/10/2019	Uber		\$7.58	\$7.58
172.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/10/2019	Uber		\$8.06	\$8.06
173.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/10/2019	Uber		\$8.70	\$8.70
174.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/11/2019	Uber		\$5.00	\$5.00
175.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/11/2019	Uber		\$8.30	\$8.30
176.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/20/2019	Taxi from Airport to Hotel		\$22.00	\$22.00
177.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/22/2019	Uber		\$1.00	\$1.00
178.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/22/2019	Uber		\$7.28	\$7.28
179.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/23/2019	Uber		\$9.57	\$9.57
180.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/24/2019	Uber		\$6.37	\$6.37
181.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/24/2019	Uber		\$7.47	\$7.47
182.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/25/2019	Uber		\$11.32	\$11.32
183.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/25/2019	Uber		\$3.39	\$3.39
184.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/25/2019	Uber		\$5.75	\$5.75
185.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/26/2019	Uber		\$3.39	\$3.39
186.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/27/2019	Uber		\$3.39	\$3.39
187.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/27/2019	Uber		\$7.19	\$7.19
188.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/27/2019	Uber		\$7.43	\$7.43
189.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/28/2019	Uber		\$5.93	\$5.93
190.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/29/2019	Uber		\$6.19	\$6.19
191.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/29/2019	Uber		\$8.34	\$8.34
192.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/29/2019	Uber		\$13.23	\$13.23
193.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/30/2019	Uber		\$6.02	\$6.02
194.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/30/2019	Uber		\$8.21	\$8.21
195.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/31/2019	Uber		\$5.88	\$5.88
196.	Analyst	Jacobson, Jennifer L.	Ground Transportation	1/31/2019	Uber		\$11.94	\$11.94
197.	Director	Lattner, Kathryn	Ground Transportation	1/14/2019	Taxi		\$28.00	\$28.00
198.	Director	Lattner, Kathryn	Ground Transportation	1/15/2019	Taxi		\$8.92	\$8.92
199.	Director	Lattner, Kathryn	Ground Transportation	1/16/2019	Taxi		\$5.30	\$5.30
200.	Director	Lattner, Kathryn	Ground Transportation	1/16/2019	Taxi		\$6.00	\$6.00
201.	Director	Lattner, Kathryn	Ground Transportation	1/17/2019	Taxi		\$13.42	\$13.42
202.	Director	Lattner, Kathryn	Ground Transportation	1/23/2019	Taxi		\$25.00	\$25.00
203.	Director	Lattner, Kathryn	Ground Transportation	1/25/2019	Taxi		\$8.91	\$8.91
204.	Director	Ledwidge, Niall	Ground Transportation	12/10/2018	Uber		\$12.50	\$12.50
205.	Director	Ledwidge, Niall	Ground Transportation	12/10/2018	Uber		\$69.97	\$69.97
206.	Director	Ledwidge, Niall	Ground Transportation	12/10/2018	Uber		\$7.06	\$7.06
207.	Director	Ledwidge, Niall	Ground Transportation	12/12/2018	Uber		\$5.00	\$5.00
208.	Director	Ledwidge, Niall	Ground Transportation	12/12/2018	Uber		\$8.50	\$8.50
209.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$1.00	\$1.00
210.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$2.00	\$2.00
211.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$3.55	\$3.55
212.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$4.60	\$4.60
213.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$7.20	\$7.20
214.	Director	Ledwidge, Niall	Ground Transportation	12/13/2018	Uber		\$12.23	\$12.23
215.	Director	Ledwidge, Niall	Ground Transportation	12/14/2018	Uber		\$2.00	\$2.00
216.	Director	Ledwidge, Niall	Ground Transportation	12/14/2018	Uber		\$19.09	\$19.09
217.	Director	Ledwidge, Niall	Ground Transportation	12/14/2018	Uber		\$75.67	\$75.67
218.	Director	Ledwidge, Niall	Ground Transportation	12/15/2018	Uber		\$3.00	\$3.00
219.	Director	Ledwidge, Niall	Ground Transportation	12/20/2018	Uber		\$8.75	\$8.75
220.	Director	Ledwidge, Niall	Ground Transportation	12/21/2018	Uber		\$1.00	\$1.00
221.	Director	Ledwidge, Niall	Ground Transportation	1/7/2019	Taxi		\$21.00	\$21.00
222.	Director	Ledwidge, Niall	Ground Transportation	1/7/2019	Uber		\$69.34	\$69.34
223.	Director	Ledwidge, Niall	Ground Transportation	1/8/2019	Uber		\$1.00	\$1.00
224.	Director	Ledwidge, Niall	Ground Transportation	1/8/2019	Uber		\$6.93	\$6.93
225.	Director	Ledwidge, Niall	Ground Transportation	1/8/2019	Uber		\$7.62	\$7.62
226.	Director	Ledwidge, Niall	Ground Transportation	1/8/2019	Uber		\$12.17	\$12.17
227.	Director	Ledwidge, Niall	Ground Transportation	1/9/2019	Uber		\$1.00	\$1.00
228.	Director	Ledwidge, Niall	Ground Transportation	1/9/2019	Uber		\$2.00	\$2.00
229.	Director	Ledwidge, Niall	Ground Transportation	1/9/2019	Uber		\$18.47	\$18.47
230.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$1.00	\$1.00
231.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$6.59	\$6.59
232.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$6.95	\$6.95
233.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$10.26	\$10.26
234.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$1.00	\$1.00
235.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$1.00	\$1.00
236.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$1.00	\$1.00
237.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$3.39	\$3.39
238.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$4.66	\$4.66
239.	Director	Ledwidge, Niall	Ground Transportation	1/10/2019	Uber		\$5.46	\$5.46
240.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$6.47	\$6.47
241.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$7.91	\$7.91
242.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$1.00	\$1.00
243.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$1.00	\$1.00
244.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$1.00	\$1.00

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit EE: Ground Transportation								
Row Number	Timekeeper Detail		Billing Detail			Comments	Expense Amount	
	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description		Requested	Questioned
245.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$1.00	\$1.00
246.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$1.00	\$1.00
247.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$3.39	\$3.39
248.	Director	Ledwidge, Niall	Ground Transportation	1/11/2019	Uber		\$14.72	\$14.72
249.	Director	Ledwidge, Niall	Ground Transportation	1/12/2019	Uber		\$4.00	\$4.00
250.	Director	Ledwidge, Niall	Ground Transportation	1/12/2019	Uber		\$6.68	\$6.68
251.	Director	Ledwidge, Niall	Ground Transportation	1/14/2019	Uber		\$3.00	\$3.00
252.	Director	Ledwidge, Niall	Ground Transportation	1/14/2019	Uber		\$5.49	\$5.49
253.	Director	Ledwidge, Niall	Ground Transportation	1/14/2019	Uber		\$7.45	\$7.45
254.	Director	Ledwidge, Niall	Ground Transportation	1/15/2019	Uber		\$1.00	\$1.00
255.	Director	Ledwidge, Niall	Ground Transportation	1/15/2019	Uber		\$7.24	\$7.24
256.	Director	Ledwidge, Niall	Ground Transportation	1/16/2019	Uber		\$1.00	\$1.00
257.	Director	Ledwidge, Niall	Ground Transportation	1/16/2019	Uber		\$14.14	\$14.14
258.	Director	Ledwidge, Niall	Ground Transportation	1/17/2019	Uber		\$8.45	\$8.45
259.	Director	Ledwidge, Niall	Ground Transportation	1/17/2019	Uber		\$1.00	\$1.00
260.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$1.00	\$1.00
261.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$1.00	\$1.00
262.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$1.00	\$1.00
263.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$5.99	\$5.99
264.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$7.55	\$7.55
265.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Uber		\$9.64	\$9.64
266.	Director	Ledwidge, Niall	Ground Transportation	1/18/2019	Taxi		\$75.66	\$75.66
267.	Director	Ledwidge, Niall	Ground Transportation	1/21/2019	Uber		\$1.00	\$1.00
268.	Director	Saeed, Zain	Ground Transportation	1/21/2019	Uber		\$16.81	\$16.81
269.	Director	Saeed, Zain	Ground Transportation	1/21/2019	Taxi		\$25.20	\$25.20
270.	Director	Saeed, Zain	Ground Transportation	1/21/2019	Uber		\$84.07	\$84.07
271.	Director	Saeed, Zain	Ground Transportation	1/22/2019	Uber		\$7.82	\$7.82
272.	Director	Saeed, Zain	Ground Transportation	1/22/2019	Uber		\$4.00	\$4.00
273.	Director	Saeed, Zain	Ground Transportation	1/23/2019	Uber		\$5.00	\$5.00
274.	Director	Saeed, Zain	Ground Transportation	1/23/2019	Uber		\$5.00	\$5.00
275.	Director	Saeed, Zain	Ground Transportation	1/23/2019	Uber		\$8.43	\$8.43
276.	Director	Saeed, Zain	Ground Transportation	1/23/2019	Uber		\$9.20	\$9.20
277.	Director	Saeed, Zain	Ground Transportation	1/24/2019	Uber		\$5.00	\$5.00
278.	Director	Saeed, Zain	Ground Transportation	1/24/2019	Uber		\$8.43	\$8.43
279.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$1.00	\$1.00
280.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$2.00	\$2.00
281.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$3.00	\$3.00
282.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$20.49	\$20.49
283.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$23.83	\$23.83
284.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$6.19	\$6.19
285.	Director	Saeed, Zain	Ground Transportation	1/25/2019	Uber		\$4.29	\$4.29
286.	Director	Saeed, Zain	Ground Transportation	1/26/2019	Uber		\$3.00	\$3.00
287.	Director	Saeed, Zain	Ground Transportation	1/28/2019	Uber from home	2 charges same trip/date	\$21.54	\$21.54
288.	Director	Saeed, Zain	Ground Transportation	1/28/2019	Uber from home	2 charges same trip/date (disallow)	\$3.00	\$3.00
289.	Director	Saeed, Zain	Ground Transportation	1/29/2019	Uber from home		\$2.00	\$2.00
290.	Director	Saeed, Zain	Ground Transportation	1/29/2019	Uber from hotel		\$13.46	\$13.46
291.	Director	Saeed, Zain	Ground Transportation	1/30/2019	Uber		\$2.00	\$2.00
292.	Director	Saeed, Zain	Ground Transportation	1/30/2019	Uber		\$3.00	\$3.00
293.	Director	Saeed, Zain	Ground Transportation	1/30/2019	Uber		\$3.00	\$3.00
294.	Director	Saeed, Zain	Ground Transportation	1/30/2019	Uber from hotel		\$5.48	\$5.48
295.	Director	Saeed, Zain	Ground Transportation	1/30/2019	Uber from office		\$9.58	\$9.58
296.	Director	Saeed, Zain	Ground Transportation	1/31/2019	Uber		\$2.00	\$2.00
297.	Director	Saeed, Zain	Ground Transportation	1/31/2019	Uber from hotel		\$6.08	\$6.08
298.	Director	Saeed, Zain	Ground Transportation	1/31/2019	Uber to hotel		\$6.98	\$6.98
299.	Senior Associate	Tocci, Dom	Ground Transportation	1/6/2019	Cab from Airport		\$25.00	\$25.00
300.	Senior Associate	Tocci, Dom	Ground Transportation	1/6/2019	Lyft to Airport		\$46.94	\$46.94
301.	Senior Associate	Tocci, Dom	Ground Transportation	1/11/2019	Uber to Airport		\$10.89	\$10.89
302.	Senior Associate	Tocci, Dom	Ground Transportation	1/12/2019	Uber from Airport		\$57.99	\$57.99
Totals							\$3,952.82	\$3,952.82
Reduction: 100%								\$3,952.82

* Lines 148-155 also identified on Exhibit K-1 as non-reimbursable training expenses.

** Lines 64-65 also disallowed as transitory timekeeper expenses.

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit FF: Office Supplies							
	Timekeeper Detail		Billing Detail			Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Requested	Questioned
1.	Vice President	Hornung, Eric	Supplies	11/26/2018	Office equipment for team	\$439.22	\$439.22
2.	Vice President	Hornung, Eric	Supplies	12/18/2018	Medication for cold	\$39.77	\$39.77
3.	Vice President	Hornung, Eric	Supplies	12/24/2018	Office equipment for team	\$170.00	\$170.00
4.	Vice President	Hornung, Eric	Supplies	1/2/2019	Office set up (extension cord, outlets)	\$33.43	\$33.43
5.	Vice President	Hornung, Eric	Supplies	1/2/2019	Office set up (printer)	\$382.62	\$382.62
6.	Analyst	Jacobson, Jennifer L	Supplies	1/21/2019	Medication	\$28.41	\$28.41
7.	Analyst	Jacobson, Jennifer L	Supplies	1/22/2019	Medication	\$2.35	\$2.35
Totals						\$1,095.80	\$1,095.80
Reduction: 100%							\$1,095.80

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit GG: Wifi Charges								
	Timekeeper Detail		Billing Detail				Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Comments	Requested	Questioned
1.	Managing Director	Gittleman, Ann	Supplies	11/14/2018	Wifi on Flight		\$9.62	\$9.62
2.	Managing Director	Gittleman, Ann	Supplies	11/16/2018	Wifi on Flight	worked 1.6 hrs on memo appears double-billed	\$6.00	\$6.00
3.	Managing Director	Gittleman, Ann	Supplies	11/16/2018	Wifi on Flight	worked 1.6 hrs on memo appears double-billed (disallow)	\$6.00	\$6.00
4.	Managing Director	Gittleman, Ann	Supplies	11/28/2018	Wifi on Flight		\$9.95	\$9.95
5.	Managing Director	Gittleman, Ann	Supplies	12/3/2018	Wifi on Flight		\$6.00	\$6.00
6.	Managing Director	Gittleman, Ann	Supplies	12/4/2018	Wifi on Flight	only calls/mtgs - no work product (disallow)	\$20.00	\$20.00
7.	Managing Director	Gittleman, Ann	Supplies	12/6/2018	Wifi on Flight		\$20.00	\$20.00
8.	Managing Director	Gittleman, Ann	Supplies	12/10/2018	Wifi on Flight		\$12.00	\$12.00
9.	Managing Director	Gittleman, Ann	Supplies	12/12/2018	Wifi on Flight	only calls/mtgs - no work product (disallow)	\$34.00	\$34.00
10.	Managing Director	Gittleman, Ann	Supplies	1/8/2019	Wifi on Flight		\$20.00	\$20.00
11.	Managing Director	Gittleman, Ann	Supplies	1/10/2019	Wifi on Flight		\$20.00	\$20.00
12.	Managing Director	Gittleman, Ann	Supplies	1/23/2019	Wifi on Flight		\$36.00	\$36.00
13.	Managing Director	Gittleman, Ann	Supplies	1/25/2019	Wifi on Flight		\$34.00	\$34.00
14.	Vice President	Hornung, Eric	Supplies	12/17/2018	Wifi on Flight		\$34.00	\$34.00
15.	Director	Saeed, Zain	Supplies	1/25/2019	Wifi on Flight		\$3.99	\$3.99
Totals							\$271.56	\$271.56
Reduction: 100%								\$271.56

Duff & Phelps LLC Commonwealth of Puerto Rico: Review of Fee Applications for Fifth Interim Fee Period (November 1, 2018 through January 31, 2019) Exhibit HH: Data Storage and Service Hosting							
	Timekeeper Detail		Billing Detail			Expense Amount	
Row Number	Position Title	Timekeeper Name	Matter Name	Date of Service	Expense Description	Requested	Questioned
1.	Managing Director	Schulke, Douglas	Database	11/3/2018	Service Hosting	\$1,500.00	\$1,500.00
2.	Director	Schulke, Douglas	Supplies	1/3/2019	Data Storage	\$18.66	\$18.66
3.	Director	Schulke, Douglas	Supplies	1/3/2019	Data Storage	\$50.00	\$50.00
4.	Director	Schulke, Douglas	Supplies	1/3/2019	Data Storage	\$417.73	\$417.73
5.	Director	Schulke, Douglas	Supplies	1/3/2019	Data Storage	\$428.86	\$428.86
Totals						\$2,415.25	\$2,415.25
Reduction: 100%							\$2,415.25